GOVERNMENT OF EAST PAKISTAN

APPROPRIATION ACCOUNTS

1957-58

AND

THE AUDIT REPORT

1959

Deputy Secretary, Home (O. & M.) Department
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PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of East Pakistan and the Audit Report is prepared in accordance with paragraph 13(1)(*i*) and (*iii*) of the Pakistan (Audit and Accounts) Order, 1952 read with Article 4(1) of the Laws (Continuance in Force) Order, 1958. Its object is to present the audited accounts of the expenditure of the year, whether voted or charged, in the form of a separate Appropriation Account for each grant, with any important observations which it is considered necessary to make as a result of audit investigations. The volume includes also the comments it is deemed necessary to make upon the results of audit of all trading, manufacturing and profit and loss accounts and balance sheets kept in respect of Government Commercial or *quasi* commercial concerns, and upon the examination of accounts of receipts and of stores and stock made under paragraph 13(*2*) of the Order already mentioned. It is submitted by the Comptroller and Auditor General of Pakistan to the Governor in compliance with paragraph 13(*1*) of the Order already mentioned.

2. The Appropriation Accounts deal with the financial year ended on the 31st March, 1958. The Audit Report also deals with the transactions brought to account upto the end of the financial year to which the Appropriation Accounts relate. A convention has, however, been established between the Comptroller and Auditor General and the Government of East Pakistan that the Accounts and the Audit Report may also contain references to transactions accounted for in a previous year concerning which further information has since become available and to transactions in a later year concerning which it is desirable that the Government should possess early knowledge. An Annexure has, therefore, been added to this compilation showing the important financial irregularities and losses, etc., which have come to the notice of Audit and which are under investigation of the Administrative and Financial Authorities. The progress so far made in the final disposal of the cases is also indicated in the Annexure.

3. The cases of financial irregularities, apparently defective administration, etc., which are brought to notice in the Report represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.

4. There are a few major heads of which the Departmental and Account Office figures could not be reconciled. These are mentioned in the Review on the Grant or Appropriation concerned.

Note.—In using this compilation, the following general information may be noted :—

(*i*) In Pakistan, the financial year is from April 1 to March 31. Thus 1957-58 means the year from April 1, 1957 to March 31, 1958.

(*ii*)	100 Thousands	.. 1 Lac.
	100 Lacs	.. 1 Crore.
	10 Lacs	.. 1 Million.
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PART I.

AUDIT REPORT 1959

INTRODUCTORY

The original grants for voted expenditure of Rs.99,66,13,000 and appropriations for charged expenditure of Rs.18,59,81,000 were augmented by Supplementary grants of Rs.29,59,73,700 and appropriations of Rs.2,83,64,000 respectively. The expenditure against the above grants and appropriations was Rs.96,45,12,933 and Rs.6,19,79,843 respectively as compared with Rs.49,18,93,969 and Rs,3,67,15,239 in the preceding year. The abnormal increase in expenditure both in the voted and charged sections during the year as compared with that in the year 1956-57 is due mainly to the fact that unlike in previous years votes and authorisations were obtained on gross amounts and the Appropriation Accounts prepared accordingly.

(2) Some important items of new expenditure during the year under report are indicated below:—

(*i*) *Grant No. 17.—Police*—An additional provision of Rs.3,29,300 was made through supplementary grant over the original provision of Rs.9,41,700 under the head 29-Police-Criminal Investigation Department-Enforcement Department for the purpose of meeting the expenditure for the newly created Bureau of Anti-Corruption. The expenditure against the provision amounted to Rs. 12,51,726.

(*ii*) *Grant No. 20.—Charges on account of Education*—An additional provision of Rs. 25,00,000 was made by supplementary grant in addition to the original provision of Rs. 50,00,000 under the head 37-Education for the purpose of repairs and reconstruction of non-Government Educational Institutions. The expenditure against the provision amounted to Rs. 72,76,630.

(*iii*) *Grant No. 26.—Industries-Industries*—A provision of Rs. 2,25,000 was made through supplementary grant over the original provision of Rs. 17,93,000 under the head 43-Industries-Industries for the purpose of meeting the expenditure for the newly created Directorate of Small and Cottage Industries. The expenditure against this provision amounted to Rs. 17,89,716.

(*iv*) *Grant No.38.—Provincial Miscellaneous Investments*—Provisions aggregating Rs. 3,95,00,000 were made through the original grant (Rs. 50,00,000) and the supplementary grant (Rs. 3,45,00,000) for the subscriptions to the share capital of the Agricultural Bank (Rs. 50,00,000), East Pakistan Jute Marketing Corporation (Rs. 2,00,00,000), East Pakistan Small Scale and Cottage Industries Corporation (Rs. 1,00,00,000) and the Provincial and Central Co-operative Banks (Rs. 45,00,000). The expenditure against these provisions was Rs. 3,75,00,000.

Total provisions of Rs. 48,32,000 in the voted section were made during the year to meet expenditure in connection with floods. The details of the grants by Major heads and expenditure incurred against the provisions are furnished below:—

Major Head and Sub-head	Original provision.	Supplementary provision.	Total.	Expenditure.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
41.—Veterinary	1,30,000	..	1,30,000	3,461
54.—Famine—				
Salaries and Establishment ..	4,10,000	..	4,10,000	2,20,049
Gratuitous Relief ..	14,00,000	20,92,000	34,92,000	10,96,748
Miscellaneous	8,00,000	..	8,00,000	2,67,000
Total ..	27,40,000	20,92,000	48,32,000	15,87 258

(3) The Major head "Public Debt" has been included in the Appropriation Accounts during the year under report for exhibition of the repayment towards "Floating Debt" and "Loans from the Central Government". The total repayments made during the year amounted to Rs.4,04,89,782 against the original appropriation of Rs. 13,12,70,000.

(4) The conditions under which the accounts of the previous years were prepared continued to exist to some extent during the period covered by the present accounts. The delay in the submission of accounts and their incomplete and incorrect preparation by the Treasury officers and other Disbursing officers still persisted. Another factor, which contributed to the delay in the finalisation of the accounts in due time was that the controlling officers, who were primarily responsible for the watching of progress of expenditure and also for the reconciliation of their figures with those of the Audit office did not carry out the verification and reconciliation monthly as required under the rules or orders in force issued by the Government in this behalf. The result was that the controlling officers faced real difficulties in accepting the figures of the accounts and in furnishing the explanations for the variations. This could be overcome by monthly verification and reconciliation of the figures by the controlling officers.

(5) With a view to bringing the accounts up-to-date expeditiously, it was decided, with the approval of the Government, to prepare the Appropriation Accounts for the years 1956-57, 1957-58 and 1958-59 by Grants as a whole, without the detailed distribution of the Grants under the various sub-heads as appearing in the Budget. Where, however, a Grant was controlled by more than one Department of Government or consisted of more than one Major head the budget grants and the actuals for the different Major heads and Departments of Government were to be shown separately in the accounts of that Grant. This modified plan was designed to eliminate the details of minor importance like explanations for variations under sub-heads, excessive or unnecessary re-appropriations, etc., with a view to gain time for bringing the work up-to-date. The appropriation accounts for the year 1959-60 and onwards would, however, be prepared in all details on the usual plan.

In order to avoid further delays in the submission of the accounts certain mistakes in classification might have also remained unrectified. Such mistakes as affect Capital, Debt, Deposit and Remittance heads or accounts of other Governments and Commercial Departments will, however, be corrected in the accounts of subsequent years.

(6) *Changes during the year under report*.—According to Article 230 of the Constitution the expenditure incurred upto 1956-57 was governed by the provisions of the late Government of India Act, 1935 (as adapted). The financial provisions of the Constitution became operative with effect from the year 1957-58. Accordingly the estimates of receipts and disbursements pertaining to the Provincial Consolidated Fund and incomings and outgoings from the Public Accounts of the Province were shown separately in the Annual Financial Statement. An Act was also passed by the Provincial Assembly to provide for appropriation out of the Provincial Consolidated Fund of all moneys required to meet the grants made by the Provincial Assembly and the expenditure charged on the Provincial Consolidated Fund. The following changes were, therefore, made in the demand for grants in the charged and voted sections :—

(i) The expenditure on the following items was treated as charged on the Consolidated Fund under Article 97 of the Constitution with effect from the financial year 1957-58 :—

(a) The remuneration payable to the Governor and other expenditure elating to his office and the remuneration payable to—

(i) the Judges of the High Court ;

(ii) the Members of the Provincial Public Service Commission ;

(iii) the Speaker and the Deputy Speaker of the Provincial Assembly.

(b) The administrative expenses, including the remuneration payable to officers and servants, of the High Court, the Provincial Public Service Commission, and the Secretariat of the Provincial Assembly ;

(c) All debt charges for which the Provincial Government is liable, including interest, sinking fund charges, the repayment or amortisation of capital and other expenditure in connection with the raising of loans and the service and edemtion of debt on the security of the Provincial Consolidated Fund ;

(ii) Receipts and repayments of debt become a part of the Consolidated Fund and accordingly an appropriation was sanctioned for the repayment of debt for the first time in the year 1957-58.

(iii) The transactions in connection with "Advances Repayable" were ransferred to the Public Account with effect from the financial year 1957-58. The disbursements under "Advances Repayable" for the year 1957-58, however, were put to the vote of the Provincial Assembly. The positions during the subsequent years is in conformity with the constitutional requirements.

GENERAL REVIEW OF THE RESULTS OF AUDIT.

REVIEW OF TOTAL DEMAND PLACED BEFORE THE PROVINCIAL ASSEMBLY.

2. The Annual Financial Statement consisting of eleven charged Appropriaions and thirty eight voted grants for Rs.18,59,81,000 and Rs.97,91,48,000 espectively was laid before the Provincial Assembly as required under Article 96 of the Constitution. The demands for Rs. 97,91,48,000 were voted by the Assembly without any reduction under Article 98 (2) *ibid.* The Act providing he moneys for the appropriations and grants out of the Provincial Consolidated Fund was passed by the Assembly under Article 99 *ibid* and assented to by the Governor on the 31st of March, 1957.

Taking into account the estimates under the Major heads "XVII-Irrigation", tc.-*Deduct*-Working Expenses (Grant No. 10) Rs.17,85,000 and "XLI-Electricity Schemes-*Deduct*-Working Expenses" (Grant No. 30) Rs. 1,56,80,000 the aggregate of the voted grants amounted to Rs.99,66,13,000.

A summary of the aforesaid grants and appropriations according to the main ivisions of account is given below:—

	Charged.	Voted.
	Rs.	Rs.
(1) Expenditure on Revenue Account	*5,32,11,000*	37,68,37,000
(2) Capital Expenditure	*15,00,000*	59,57,00,000
(3) Disbursements under Debt and Deposit heads treated as expenditure.	*13,12,70,000*	2,40,76,000
Total ..	*18,59,81,000*	99,66,13,000

SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

3. During the year under report two Supplementary Financial Statements for Rs.4,17,70,000 and Rs.28,25,67,700 respectively were laid before the Provincial Assembly as required under Article 100 of the Constitution. They consisted of twenty-one supplementary voted grants aggregating Rs. 29,59,73,700 and six supplementary charged appropriations for Rs. 2,83,64,000. The demands for Rs. 29,59,73,700 were voted by the Assembly. The Acts providing the moneys for the above grants and appropriations out of the Provincial Consolidated Fund were passed by the Assembly and assented to by the Governor on the 28th September, 1957 and 31st March, 1958.

The following statement shows the aforesaid supplementary grants and appropriations according to the main divisions of account :—

	Charged.	Voted.
	Rs.	Rs.
(1) Expenditure on Revenue account ..	*2,83,64,000*	1,27,76,700
(2) Capital Expenditure		27,31,87,000
(3) Disbursements under Debt and Deposit heads treated as expenditure. ..		1,00,10,000
Total ..	*2,83,64,000*	29,59,73,700

GENERAL RESULTS OF APPROPRIATION AUDIT.

4. The following statement compares the total grants and appropriations as also the net modified grants and appropriations for the year under report with the total expenditure :—

Particulars. 1	Charged. 2	Voted. 3	Total. 4
	Rs.	Rs.	Rs.
(1) Original Schedule of Authorised Expenditure—			
(a) Voted by the Legislature ..	..	99,66,13,000	99,66,13,000
(b) Appropriation to meet the expenditure charged on the Provincial Consolidated Fund.	*18,59,81,000*	..	18,59,81,000
(2) Supplementary Schedule of Authorised Expenditure—			
(a) Voted by the Legislature ..	..	29,59,73,700	29,59,73,700
(b) Appropriation to meet the expenditure charged on the Provincial Consolidated Fund.	*2,83,64,000*	..	2,83,64,000
(3) Net aggregate grant or appropriation	*21,43,45,000*	1,29,25,86,700	1,50,69,31,700
(4) Surrenders or withdrawals within grants or appropriations.	*14,18,78,086*	23,48,02,594	37,66,80,680
(5) Net modified grant or appropriation	*7,24,66,914*	1,05,77,84,106	1,13,02,51,020
(6) Aggregate disbursements ..	*6,19,79,843*	96,45,12,933	1,02,64,92,776
(7) Less (—) or more (+) than (3) ..	*—15,23,65,157*	—32,80,73,767	—48,04,38,924
(8) Percentage of (7) to (3) ..	*—71·08*	—25·38	—31·88
(9) Less (—) or more (+) than (5) ..	*—1,04,87,071*	—9,32,71,173	—10,37,58,244
(10) Percentage of (9) to (5) ..	*—14·47*	—8·81	—9·18

5.—*Savings on voted grants.*—Savings occurred in 31 out of 38 grants. A list of the important cases is given below :—

Serial No.	Number and Name of Grant.	Final Grant.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(1)	2.—Salt	49,000	27,838	21,162	43·2
(2)	3.—Land Revenue ..	5,01,83,000	3,43,11,705	1,58,71,295	31·6
(3)	4.—Provincial Excise ..	21,62,000	18,13,812	3,48,188	16·1
(4)	5.—Stamps	10,33,000	8,26,646	2,06,354	20·0
(5)	6.—Forest	95,19,000	66,98,303	29,20,697	30·7
(6)	10.—Irrigation	9,90,42,000	5,75,39,724	4,15,02,276	41·9
(7)	11.—Interest on Ordinary Debt.	1,000	..	1,000	100·0
(8)	14.—General Administration—Debt Conciliation ..	19,000	16,503	2,497	13·1
(9)	18.—Ports and Pilotage ..	13,45,000	7,95,384	5,49,616	40·9
(10)	19.—Scientific Departments	57,000	6,330	50,670	88·9
(11)	22.—Public Health ..	1,25,81,000	72,35,331	53,45,669	42·5
(12)	23.—Charges on account of Agriculture ..	8,04,90,000	2,48,41,672	5,56,48,328	69·1
(13)	24.—Charges on account of Veterinary ..	27,50,000	23,85,921	3,64,079	13·2
(14)	25.—Charges on account of Co-operative Credit ..	29,93,000	26,81,305	3,11,695	10·4
(15)	26.—Industries—Industries ..	1,96,98,000	59,28,206	1,37,69,794	69·9
(16)	28.—Miscellaneous Departments.	51,59,000	46,06,873	5,52,127	10·7
(17)	29.—Civil Works ..	16,99,79,000	6,87,72,851	10,12,06,149	59·5
(18)	30.—Electricity Schemes ..	5,23,07,000	2,21,70,514	3,01,36,486	57·6
(19)	31.—Famine	56,13,000	37,63,487	18,49,513	32·9
(20)	34.—Miscellaneous ..	1,56,02,000	58,10,352	97,91,648	62·8
(21)	36.—Development Programme	7,16,61,000	4,71,73,828	2,44,87,172	34·1
(22)	41.—Loans and Advances bearing Interest ..	3,40,66,000	2,84,83,887	55,82,113	16·4

6. *Savings on charged appropriations.*—Savings occurred in 7 out of 11 appropriations. The more important of these cases are detailed below:—

Item No.	Name and number of Grant or Appropriation.	Final Appropriation.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6
		Rs.	*Rs.*	*Rs.*	
(1)	*11.—Interest on Ordinary Debt.*	*3,89,40,000*	*53,57,294*	*3,35,82,706*	*86·2*
(2)	*12.—Appropriation for Reduction or Avoidance of Debt.*	*3,53,19,000*	*16,68,000*	*3,36,51,000*	*95·3*
(3)	*29.—Civil Works* ..	*2,13,000*	*1,47,306*	*65,694*	*30·8*
(4)	*37.—Capital Outlay on Provincial Schemes of State Trading.*	*15,00,000*	*10,78,427*	*4,21,573*	*28·1*
(5)	*39.—Public Debt* ..	*13,12,70,000*	*4,04,89,782*	*9,07,80,218*	*69·2*

7. *Savings or excesses on the voted grants and charged appropriations (separately and combined) as compared with previous years.*—The following statement shows how savings or excesses in grants and appropriations in the year under report compared with those in the previous years :—

Year.	Final grants and appropriations.	Saving (—) or excess (+).	Percentage of saving (—) or excess (+).
1	2	3	4
	Rs.	Rs.	
Charged—			
1954-55	*4,56,15,000*	*—20,28,728*	*—4·45*
1955-56	*5,21,42,000*	*—91,02,335*	*—17·46*
1956-57	*6,45,88,000*	*—2,78,72,761*	*—43·15*
1957-58	*21,43,45,000*	*—15,23,65,157*	*—71·08*
Voted—			
1954-55	42,10,80,000	—11,67,91,875	—27·74
1955-56	37,40,02,000	—6,09,11,871	—16·29
1956-57	73,85,61,800	—24,66,67,831	—33·40
1957-58	1,29,25,86,700	—32,80,73,767	—25·38
Charged and Voted—			
1954-55	46,66,95,000	—11,88,20,603	—25·46
1955-56	42,61,44,000	—7,00,14,206	—16·43
1956-57	80,31,49,800	—27,45,40,592	—34·18
1957-58	1,50,69,31,700	—48,04,38,924	—31·88

8. *Excesses over voted grants.*—The following statement shows the excesses over the individual voted grants requiring regularisation:—

Serial No.	Number and name of Grant.	Final Grant.	Actual Expenditure.	Excess.
1	2	3	4	5
		Rs.	Rs.	Rs.
(1)	7.—Registration	34,46,000	35,78,113	1,32,113
(2)	15.—Administration of Justice ..	73,01,000	74,13,623	1,12,623
(3)	16.—Jails and Convict Settlements ..	84,56,000	86,17,494	1,61,494
(4)	21.—Medical	67,64,000	67,82,290	18,290
(5)	32.—Superannuation Allowances and Pensions, etc.	82,92,000	82,99,437	7,437
(6)	33.—Charges on account of Stationery and Printing ..	47,03,000	47,15,033	12,033
(7)	40.—Interest Free Advances ..	20,000	47,54,389	47,34,389

9. *Excesses over charged appropriations.*—The following statement shows the excesses over charged appropriations requiring regularisation:—

Serial No.	Number and name of Grant or Appropriation.	Final Appropriation.	Actual Expenditure.	Excess.
1	2	3	4	5
		Rs.	*Rs.*	*Rs.*
(1)	*9.—Interest on Works for which Capital Accounts are kept* ..	*13,31,000*	*75,62,909*	*62,31,909*
(2)	*15.—Administration of Justice* ..	*13,05,000*	*13,16,067*	*11,067*
(3)	*32.—Superannuation Allowances and Pensions, etc.*	*1,31,000*	*1,66,668*	*35,668*

10. *Excesses over voted grants and charged appropriations as compared with previous years.*—The statement furnished below compares the total number and amounts of excesses during the year under report with those of the previous years :—

Year.	Excesses over voted grants.		Excesses over charged appropriations.	
	Number of cases.	Amount.	Number of cases.	Amount.
1	2	3	4	5
		Rs.		*Rs.*
1954-55	12	1,46,18,028	*6*	*22,62,586*
1955-56	15	4,82,40,622	*7*	*27,79,622*
1956-57	10	3,11,54,066	*8*	*47,44,828*
1957-58	7	51,78,379	*3*	*62,78,644*

It will be observed that as compared with the preceding year there has been a fall in the number of cases in the charged section with increase in the amount of excesses, while in voted section there has been a fall both in the number of cases and in the amount of excesses.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

11. *Voted Grants.*—The budget estimates for the year under report provided a total sum of Rs.99,66·13 lacs (996·613 millions) for voted expenditure against which the actual expenditure amounted to Rs.96,45·13 lacs (964·513 millions) resulting in a saving of Rs.3,21·00 lacs (32·100 millions) i. e. 3·22 per cent. of the total original grants as compared with 5·67 per cent. in the preceding year. Supplementary grants aggregating Rs.29,59·74 lacs (2,95·974 millions) obtained during the year increased the saving to Rs.32,80·74 lacs (3,28·074 millions) which was 25·38 per cent. of the total net aggregate grant as compared with 33·40 per cent. in the previous year. The saving of Rs.32,80·74 lacs (3,28·074 millions) was composed of a saving of Rs.33,32·52 lacs (3,33·252 millions) under 31 grants and an excess of Rs.51·78 lacs (5·178 millions) under the remaining 7 grants.

Taking the voted grants individually, the variations are exhibited below:—

	Number of cases.	
	1956-57.	1957-58
Less than 5 per cent.	6	11
Between 5 per cent. and 10 per cent.	7	4
Between 10 per cent. and 20 per cent.	7	7
Between 20 per cent. and 30 per cent.	5	..
Between 30 per cent. and 40 per cent.	1	3
Between 40 per cent. and 50 per cent.	4	5
More than 50 per cent.	7	8
Total ..	37	38

Grants No. 29.—Civil works Rs.10,12·06 lacs (1,01·206 millions), No. 23.—Charges on account of Agriculture Rs·5,56.48 lacs (55·648 millions), No. 10.—Irrigation Rs. 4,15·02 lacs (41·502 millions), No. 30.—Electricity Schemes Rs. 3,01·36 lacs (30·136 millions), No. 36.—Development programme Rs.2,44·87 lacs (24·487 millions), No. 37.—Capital Outlay on Provincial Schemes of State Trading Rs.1,84·66 lacs (18·466 millions), No. 3.—Land Revenue Rs.1,58·71 lacs (15·871 millions), No. 26.—Industries—Industries Rs.1,37·70 lacs (13·770 millions) and No. 34.—Miscellaneous Rs.97·92 lacs (9·792 millions) together contributed to a saving of Rs.31,08·78 lacs (3,10·878 millions) i. e. 94·76 per cent. of the total saving of Rs.33,32·52 lacs (3,33·252 millions). The rest of the saving of Rs. 2,23·74 lacs (22·374 millions) was contributed mainly by grants No. 41.—Loans and Advances bearing Interest Rs.55·82 lacs (5·582 millions), No. 22.—Public Health Rs.53·46 lacs (5·346 millions), No. 6.—Forest Rs. 29·21 lacs (2·921 millions), No. 38.—Provincial Miscellaneous Investments Rs.20·00 lacs (2·000 millions), No. 31.—Famine Rs. 18·50 lacs (1·850 millions), No. 13.—General Administration—General Administration Rs.8·94 lacs (·894 millions) No. 17.—Police Rs.7·22 lacs (·722 millions), No. 28.—Miscellaneous Departments Rs. 5·52 lacs (·552 millions), No. 18.—Ports and Pilotage Rs.5·50 lacs (·550 millions), No. 20.—Charges on account of Education Rs.5·47 lacs (·547 millions), No. 24.—Charges on account of Veterinary Rs.3·64 lacs (·364 millions), No.4.—Provincial Excise Rs.3·48 lacs (·348 millions), No. 25.—Charges on account of Co-operative Credit Rs.3·12 lacs (·312 millions) and No. 5.—Stamps Rs.2·06 lacs (·206 millions). The grants which contributed to the excess of Rs.51·78 lacs (5·178 millions), were mainly grants No. 40.—Insterest Free Advances

Rs. 47·34 lacs (4·734 millions), No. 16.—Jails and Convict Settlements Rs.1·61 lacs (·161 millions), No. 7.—Registration Rs.1·32 lacs (·132 millions) and No.15.—Administration of Justice Rs.1·13 lacs (·113 millions).

Charged Appropriations.—The original charged appropriations amounted to Rs.18,59·81 lacs (1,85·981 millions). Supplementary charged appropriations aggregating Rs.2,83·64 lacs (28·364 millions) were obtained during the year. The actual expenditure was Rs.6,19·80 lacs (61·980 millions). Compared with the total original appropriation there was a saving of Rs.12,40·01 lacs (1,24·001 millions), i. e. 66·67 per cent. as compared with 32·08 per cent. in the previous year. Compared with the final charged appropriation there was a saving of Rs.15,23·65 lacs (1,52·365 millions) i. e. 71·08 per cent. as compared with 43·15 per cent. in the previous year.

The above saving of Rs.15,23·65 lacs (1,52·365 millions) was composed of a saving of Rs.15,86·44 lacs (1,58·644 millions) under 7 appropriations and an excess of Rs.62·79 lacs (6·279 millions) under the remaining 3 appropriations.

Taking the charged appropriation individually the variations are exhibited below:—

	Number of cases.	
	1956-57	1957-58
Less than 5 per cent.	6	2
Between 5 per cent. and 10 per cent.	..	1
Between 10 per cent. and 20 per cent. ..	8	..
Between 20 per cent. and 30 per cent. ..	3	2
Between 30 per cent. and 40 per cent. ..	..	1
Between 40 per cent. and 50 per cent. ..	..	..
More than 50 per cent.	6	4
Total ..	23	10

The saving of Rs.15,86·44 lacs (1,58·644 millions) was contributed mainly by Grants No. 39.—Public Debt. Rs.9,07·80 lacs (90·780 millions), No. 12.—Appropriation for Reduction or Avoidance of Debt Rs.3,36·51 lacs (33·651 millions) and No. 11.—Interest on Ordinary Debt Rs.3,35·83 lacs (33·583 millions). The excess of Rs.62·79 lacs (6·279 millions) was mainly due to Appropriation No. 9.—Interest on Works for which Capital Accounts are kept.

Voted Grants and Charged Appropriations combined—Taking together the charged and voted sections the percentage of saving was 31·88 as compared with 34·18 in the preceding year. The variations are as follows:—

	Number of cases.	
	1956-57	1957-58
Less than 5 per cent.	6	13
Between 5 per cent. and 10 per cent	7	2
Between 10 per cent. and 20 per cent. ..	7	7
Between 20 per cent. and 30 per cent. ..	4	..
Between 30 per cent. and 40 per cent. ..	2	4
Between 40 per cent. and 50 per cent. ..	4	4
More than 50 per cent.	8	11
Total ..	38	41

CONTROL OVER EXPENDITURE.

12. The object of control over expenditure is to secure as close an approximation as possible between the actual expenditure and the final grant or charged appropriation under each sub-head and primary unit of appropriation. For this purpose the Controlling Officers exercise the necessary control through the accounts maintained departmentally which are reconciled with those of the Audit Office. They have to keep a close watch over the progress of expenditure and surrender funds surplus to requirements or obtain additional funds to cover the increased expenditure, as the case may be.

Important instances of defective control over expenditure noticed in the Appropriation Accounts during the year are mentioned below:—

(*1*) *Unnecessary or excessive supplementary grants or appropriations*—

1. Grant No. 2.—Salt—
   Major head 5.—Salt.
2. Grant No. 5.—Stamps—
   Major head 9.—Stamps.
3. Grant No. 6.—Forest—
   Major head 10.—Forest.
4. Grant No. 11.—Interest on Ordinary Debt—
   Major head 22.—Interest on Debt, etc.
5. Grant No. 12.—Appropriation for Reduction or Avoidanceof Debt—
   Major head 23.—Appropriation for Reduction, etc.
6. Grant No. 13.—General Administration—General Administration—
   Major head 25.—General Administration (*Charged*).
7. Grant No. 14.—General Administration—Debt Conciliation—
   Major head 25.—General Administration.
8. Grant No. 17.—Police—
   Major head 29.—Police.
9. Grant No. 18.—Ports and Pilotage—
   Major head 30.—Ports and Pilotage
10. Grant No. 23.—Charges on account of Agriculture—
    Major head 40.—Agriculture.
11. Grant No. 26—Industries—Industries—
    Major head. 43.—Industries.
12. Grant No. 27.—Industries—Fisheries—
    Major head 43.—Industries.
13. Grant No. 28.—Miscellaneous Departments—
    Major head 47.—Miscellaneous Departments.
14. Grant No. 29.—Civil Works—
    Major head 50.—Civil Works (*Charged*).
15. Grant No. 31.—Famine—
    Major head 54.—Famine.
16. Grant No. 37.—Capital Outlay on Provincial Schemes of State Trading—
    Major head 85.A—Capital Outlay, etc.
17. Grant No. 38.—Provincial Miscellaneous Investments—
    Major head 90.—Provincial Miscellaneous Investments.
18. Grant No. 41.—Loans and Advances bearing Interest—
    Major head "Loans and Advances bearing Interest".

(2) *Injudicious surrenders causing excesses over allotments—*

1. Grant No. 4.—Provincial Excise—
Major head 8.—Provincial Excise.

2. Grant No. 8.—Other Taxes and Duties—
Major head 13.—Other Taxes and Duties.

3. Grant No. 11.—Interest on Ordinary Debt—
Major head 22.—Interest on Debt and other Obligations.

4. Grant No. 13.—General Administration—General Administration—
Major head 25.—General Administration.

5. Grant No. 21.—Medical—
Major head 38.—Medical.

6. Grant No. 22.—Public Health—
Major head 39.—Public Health.

7. Grant No. 29.—Civil Works—
Major heads 50.—Civil Works (*Charged*) and 81.—Capital Account of Civil Works outside the Revenue Account (Voted.)

8. Grant No. 30.—Electricity Schemes—
Major head 52. A.—Revenue Expenditure, etc.

9. Grant No. 31.—Famine—
Major head 54.—Famine.

10. Grant No. 34.—Miscellaneous—
Major head 57.—Miscellaneous (*Charged* and Voted).

11. Grant No. 35.—Extraordinary Charges—
Major head 63.—Extraordinary Charges.

12. Grant No. 36.—Development Programme—
Major head 63.B.—Development.

(3) *Non-surrender of savings—*

1. Grant No. 3.—Land Revenue—
Major head 7.—Land Revenue

2. Grant No. 5.—Stamps—
Major head 9.—Stamps.

3. Grant No. 6.—Forest—
Major heads 10.—Forest and 65. A.—Capital Outlay, etc.

4 Grant No. 10.—Irrigation—
Major heads XVII.—Irrigation, etc.-*Deduct*-Working Expenses, 18.—Other Revenue Expenditure, etc. and 68.—Construction of Irrigation, etc.

5. Grant No. 13.—General Administration—General Administration—
Major head 25.—General Administration (Voted).

6. Grant No. 18.—Ports and Pilotage—
Major head 30.—Ports and Pilotage.

7. Grant No. 22.—Public Health—
Major head 70.—Capital Outlay, etc.

8. Grant No. 23.—Charges on account of Agriculture—
Major heads 40.—Agriculture and 71.—Capital Outlay, etc.

9. Grant No. 24.—Charges on account of Veterinary—
Major head 41.—Veterinary.

10. Grant No. 26.—Industries —Industries—
Major head 43.—Industries.

11. Grant No. 27.—Industries—Fisheries—
Major head 43.—Industries.

12. Grant No. 29.—Civil Works—
Major head 50.—Civil Works (Voted).

13. Grant No. 30.—Electricity Schemes—
Major heads XLI.—Receipts from Electricity Schemes-*Deduct*-Working Expenses and 81.A.—Capital Outlay, etc.

14. Grant No. 31.—Famine—
Major head 54.—Famine.

15. Grant No. 32.—Superannuation Allowances and Pensions, etc.—
Major head 83.—Payments of Commuted Value of Pensions.

16. Grant No. 34.—Miscellaneous—
Major heads 57.—Miscellaneous (*Charged* and Voted) and 82.—Capital Outlay, etc.

17. Grant No. 36.—Development Programme—
Major head 63. B.—Development.

18. Grant No. 37.—Capital Outlay on Provincial Schemes of State Trading—
Major head 85. A.—Capital Outlay, etc. (*Charged* and Voted).

19. Grant No. 38.—Provincial Miscellaneous Investments—
Major head 90.—Provincial Miscellaneous Investments.

20. Grant No. 39.—Public Debt—
Major head "Public Debt."

21. Grant No. 41.—Loans and Advances bearing Interest—
Major head "Loans and Advances bearing Insterest."

(*4*) *Unremedied or uncovered excesses—*

1. Grant No. 4 .—Provincial Excise—
Major head 8.—Provincial Excise.

2. Grant No. 7.—Registration—
Major head 11.—Registration.

3. Grant No. 8.—Other Taxes and Duties—
Major head 13.—Other Taxes and Duties.

4. Appropriation No. 9.—Interest on Works for which Capital Accounts are kept—
Major head 17.—Interest on Works for which Capital Accounts are kept.

5. Grant No. 11.—Interest on Ordinary Debt—
Major head 22.—Interest on Debt and other Obligations (*Charged*).

6. Grant No. 13.—General Administration—General Administration—
Major head 25.—General Administration (*Charged* and Voted).

7. Grant No. 15.—Administration of Justice—
Major head 27.—Administration of Justice (*Charged* and Voted).

8. Grant No. 16.—Jails and Convict Settlements—
Major head 28.—Jails and Convict Settlements.

9. Grant No. 21.—Medical—
Major head 38.—Medical.

10. Grant No. 22.—Public Health—
Major head 39.—Public Health.

11. Grant No. 28.—Miscellaneous Departments—
Major head 47.—Miscellaneous Departments.

12. Grant No. 29.—Civil Works—
Major heads 50.—Civil Works (*Charged*), 80.—Town Development Schemes and 81.—Capital Account of Civil Works outside the Revenue Account.

13. Grant No. 30.—Electricity Schemes—
Major head 52. A.—Revenue Expenduiture , etc.

14. Grant No. 31.—Famine—
Major head 54.—Famine.

15. Grant No. 32.—Superannuation Allowances and Pensions, etc.—
Major heads 55.—Superannuation Allowances and Pensions, 55. A.—Commutation of Pensions, etc. and 83.—Payments of Commuted Value of Pensions.

16. Grant No. 33.—Charges on account of Stationery and Printing—
Major heads 56.—Stationery and Printing and 84.—Capital Outlay. etc.

17. Grant No. 34.—Miscellaneous—
Major head 57.—Miscellaneous (*Charged* and Voted).

18. Grant No. 35.—Extraordinary Charges—
Major head 63.—Extraordinary Charges.

19. Grant No. 36.—Development Programme—
Major head 63.B.—Development.

20. Grant No. 37.—Capital Outlay on Provincial Schemes of State Trading—
Major head 85. A.—Capital Outlay, etc.

21. Grant No. 40.—Interest Free Advances—
Major head "Interest Free Advances."

22. Grant No. 41.—Loans and Advances bearing Interest—
Major head "Loans and Advances bearing Interest."

(5) *Defective budgeting, such as absence of provision, wrong provision of funds over or under-estimation, etc.—*

(*a*) *Absence of provision or wrong provision of funds—*

1. Grant No. 3.—Land Revenue—
Major head 7.—Land Revenue.

2. Grant No. 10.—Irrigation—
Major head XVII.—Irrigation, etc.—*Deduct*-Working Expenses.

3. Grant No. 24.—Charges on account of Veterinary—
Major head 41.—Veterinary.

4. Grant No. 33.—Charges on account of Stationery and Printing—
Major head 84.—Capital Outlay on Printing Presses.

5. Grant No. 34.—Miscellaneous—
Major head 57—Miscellaneous (*Charged*).

6. Grant No. 40.—Interest Free Advances—
Major head "Interest Free Advances."

(*b*) *Over or under-estimation, etc.—*

Appropriation No. 9.—Interest on Works, etc.—
Major head 17.—Interest on Works, etc.

GENERAL CONCLUSION RELATING TO CONTROL OVER EXPENDITURE.

13. The efficiency of control over expenditure exercised by the various departments can be gauged from the degree of closeness with which the final grants or charged appropriations for the year approximate to the actual expenditure. As indicated in paragraph 7 the saving in the voted section amounted to Rs. 32,80,73,767 which came to 25·38 per cent. of the aggregate final grant. Provisions aggregating Rs. 23,48,02,594 were surrendered by the Departments before the close of the year. This reduced the saving to Rs. 9,32,71,173, i.e. 8·81 per cent. of the net modified grant.

In the charged section there was a saving of Rs. 15,23,65,157 working out to 71·08 per cent. of the aggregate appropriation. Provisions aggregating Rs. 14,18,78,086 were surrendered by the departments and this reduced the percentage of saving to 14·47.

In the voted section there is a fall in the percentage of saving as compared with the previous year. In the charged section the percentage of saving rose higher than that in the preceding year.

It will appear from paragraph 10 that there is a fall in the number of excesses in both the charged and voted sections. The amounts of excesses in the voted section were smaller but the charged section registered a rise when compared with the previous year.

FINANCIAL IRREGULARITIES, LOSSES, ETC.

14. Individual cases of financial irregularities, losses, etc., have been mentioned in the Review paragraphs below the Appropriation Accounts of the relevant grants in Part II of this compilation. References to these cases are given below:—

Page No.	Number and name of the grant.	Paragraph number of the Review.	Nature of loss or irregularity.	Amount. involved.
1	2	3	4	5
				Rs.
123	29.—Civil Works	15	Drawal of money for payment of land compensation in violation of the usual procedure.	2,00,000
,,	Ditto.	16	Fictitious adjustment of Stock.	38,000
,,	Ditto.	17	Allotment of fund with the obvious intention of creating a new office.	Not known.

In the Annexure to this compilation mention has been made of 14 cases of irregularities which have come to notice but have not been finalised.

AUDIT OF RECEIPTS.

15. The receipts of 155 civil offices out of 157 due for audit, were locally test-audited during the year under report. No special audit at the request of Government was taken up during the year. The following irregularities were generally noticed:—

(*i*) In some cases neither the Cash Books were signed by the drawing and disbursing officers nor the undisbursed amounts refunded within the prescribed time limit. The fact of verification and the analysis of Cash balances was also not recorded in the Cash Books.

(*ii*) Securities were not always furnished by the officials handling Government Cash or Stores.

(*iii*) Advances were made to contractors contrary to rules.

(*iv*) In some cases Departmental Receipts were utilised directly for Departmental expenditure.

All these irrigularities were brought to the notice of the Heads of Departments.

AUDIT OF STORES AND STOCK ACCOUNTS.

16. The Stores Accounts of 9 offices and Stock Accounts of 113 offices of the Civil Departments were locally test-audited. Subsidiary statements showing the accounts of stores and stock are appended to Appropriation Accounts of Grants No. 4.—Provincial Excise, No.10.—Irrigation, No. 20.—Charges on account of Education, No. 29.—Civil Works and No. 30.—Electricity Schemes.

The Stores Accounts in respect of Grants No. 5.—Stamps, No. 6.—Forest, No. 16.—Jails and Convict Settlements, No. 21.—Medical, No. 23.—Charges on account of Agriculture, No. 33.—Charges on account of Stationery and Printing and the Running account of Capital Outlay on Provincial Schemes of State Trading (Grant No. 37) were not made available and could not, therefore, be appended to the Appropriation Accounts.

The Stores Account in respect of Grant No. 33.—Charges on account of Stationery and Printing for the year 1955-56 was, however, made available and appended to this compilation.

The State Trading Schemes in East Pakistan having been declared as "Commercial" with retrospective effect, the Appropriation Accounts have to be supplemented by the *Pro-forma* Accounts consisting of Trading Accounts, Profit and Loss Accounts and Balance Sheets. These Accounts were not being included in this compilation with effect from the year 1951-52 pending determination of the method of exhibition of these Accounts. They will now be finalised and incorporated in the Appropriation Accounts for the year 1958-59.

OTHER TOPICS OF INTEREST.

Local Audit and Inspections.

17. *A.—Public Works Inspections*—During the year under report, the accounts of all the Public Works Divisions under the administrative control of the Works, Housing and Settlement Department and Commerce, Labour and Industries Department of the Government of East Pakistan were test-checked locally. The general condition of accounts of some of the divisions was not found satisfactory. The important irregularities noticed in the course of inspection are enumerated below:—

(*i*) In many divisions accounts records such as Register of Works, Works Abstracts, Contractors' Ledger Accounts, Tools and Plant Accounts, Stock Accounts, Site Accounts, Register of Miscellaneous Recoveries, etc. were not maintained and balanced regularly according to the rules, or were either incomplete or in arrears.

(*ii*) In some divisions physical verification of materials in stock and at site of works was not undertaken as required under the rules so as to ascertain whether book value of stock actually agreed with the value of stock in hand relating to a particular period. In the absence of proper Stock Accounts the Divisional Officers were not in a position to exercise proper control over the acquisition and utilisation of stores and Audit also could not ascertain the actual state of affairs in this respect.

(*iii*) In many divisions contractors' ledgers were not maintained and balanced regularly as required under the rules. In some divisions cost of materials issued to contractors was not debited to their accounts as a result of which large amounts were left unrecovered from them even after they were finally paid for the works entrusted to them.

(*iv*) In some divisions it was found that contractors were financially aided by way of non-recovery of cost of materials supplied to them, excess payment and non-imposition of penalty for non-completion of works as per terms of agreement.

(*v*) In many divisions works were undertaken without obtaining administrative approval, technical sanction and allotment of funds. In some divisions expenditure on works executed exceeded the estimates sanctioned by the competent authority.

(*vi*) It was found that materials worth lacs of rupees were allowed to be handled by the store-keepers who had not furnished any security.

2. *Losses and Irregularities, etc.*—The following specific cases of irregularities were also noticed during local audit and inspections:—

(*a*) *Non-realisation of outstanding Government dues*—

(*i*) In one division cost of materials worth Rs. 2,314 sold to Government officials and private persons remained unrealised. It has been reported that a sum of Rs. 1,889 has since been realised. Information about the recovery of the balance is still awaited.

(*ii*) In one division it was found that Rs. 17,37,435 being the dredging cost and hire charges of dredgers remained outstanding with Government Departments and private parties. Besides, hire charge amounting to Rs. 2,546 remained unrealised from a private party since 1955-56. It has been reported that out of Rs.17,37,435 a sum of Rs.4,62,451 has been realised. Information about the recovery of the balance is still awaited.

(*iii*) In one division it was found that Rs. 2,096 being the cost of materials were not realised from the contractors. In another Division Rs. 17,227 were paid to the contractors in excess of the value of works executed by them.

(*iv*) In two divisions an amount of Rs. 1,90,178 representing hire charges of Government Vehicles and machineries was found recoverable from private parties and Government Departments upto March, 1958. The amount has not been realised so far.

(*b*) *Irregularities in the use of Government Vehicles*—

Inspite of the irregularities pointed out in the appropriation accounts of previous years, irregularities in the maintenance of log books of Government vehicles and Petrol accounts and realisation of hire charges for private use of Government vehicles persisted in many divisions. In a particular division it was found that the division maintained eleven vehicles, but no log book was maintained for any of them. The Divisional Officer simply replied that the mile metres of vehicles had gone out of order.

(*c*) *Irregularities in the execution of works*—

(*i*) In a particular division reclamation work of a beel area was undertaken at an estimated cost of Rs.28,80,000. The work was divided into 40 reaches and entrusted to several contractors with definite understanding to complete the work within the working season. But the contractors failed to complete the work within the stipulated time, and as a matter of fact only 60 per cent. of the work was done by them. As per conditions of their agreements, the contractors should have been penalised. But this was not done. Instead, they were allowed to continue

the unfinished work in the next working season at their previously accepted rates without putting the work to re-tender as required under the rules. It was also noticed that in some reaches the works were re-allotted to other working contractors at the previously tendered rates. In distributing the unfinished works to the contractors, the quantity of works actually left undone was not ascertained by a process of recording measurements of such works. Apparently, this facilitated subsequent erroneous and overlapping measurements, in as much as the value of work paid for upto January, 1959 stood at Rs. 33,50,609 against the sanctioned estimate of Rs. 28,80,000. The expenditure could not be properly checked with reference to relevant records as the accepted tenders and measurement books were not produced to audit.

(*ii*) In a particular division it was noticed that due to non- acceptance of lowest tender Government had to incur excess expenditure amounting to nearly one lac of rupees. In the same division some items of work were treated as supplementary items of work, though connected with the main work, and those items were executed at inflated rates quoted by working contractors instead of inviting competitive tenders.

(*iii*) In one division works were got executed by contractors before acceptance of tender by competent authority and advance payments to the tune of Rs. 3,31,510 were made to the Contractors at the fag end of the financial year without taking check measurements of the works done. This was done with the obvious intention of showing the grants as utilised.

(*d*) *Non-realisation of the cost of materials supplied to contractors—*

(*i*) In a particular division, a sum of Rs.1,20,211 on account of cost of materials supplied to a contractor remained outstanding at the end of 1957-58.

(*ii*) In another division more than five lacs of rupees remained outstanding upto March, 1958. The Divisional Officer intimated that an amount of Rs. 85,761 had been realised upto December, 1958.

(*e*) *Refund of earnest money without imposition of any penalties—*

In a particular division the earnest money deposit of a contractor was forfeited for non-fulfilment of contract, but later on the amount was refunded to the contractor under the orders of the Superintending Engineer without having the work done as per specifications.

(*f*) *Materials not accounted for—*

(*i*) In one division site accounts of materials worth lacs of rupees were not maintained and the materials were not physically verified.

(*ii*) In one division materials and equipments worth 63 lacs of rupees received from International Organisation upto the year 1957-58 remained unaccounted for till March, 1958.

(*g*) *Shortages awaiting regularisation—*

(*i*) In one division materials worth Rs. 1,892 were found short. It was reported that the shortage had been referred to the Superintending Engineer for write off.

(*ii*) In another division materials at site worth Rs. 10,974 were found short.

(*iii*) In one Electricity Division it was found that the division had no proper control over the quantity of electric energy purchased and sold to the consumers. During the period from April, 1957 to January, 1958 the Division purchased 1,92,25,712 units of electricity out of which 1,61,73,029 units were sold to the consumers leaving a difference of 30,52,683 units valued at Rs. 2,70,292 which could not be accounted for by the division. The matter was reported to the Government for investigation in September, 1958, but the final reply is still awaited.

(*iv*) In one division 3 diesel trucks were found missing after these had been handed over to the division along with other trucks and machineries. The division reported the loss to the police for investigation. The result of the police investigation is still awaited in audit.

(*v*) In another division 176 tons 18 cwt. of coal worth Rs. 15,733 was received short in different consignments despatched in railway wagons by S.D.O. in-charge of stores of a C and B Sub-division. Shortage of 9·29 tons of coal worth Rs. 504 was noticed in another division and in this case also the coal was despatched by the S. D. O., Stores of the same division. It was observed that claims of the Division preferred against the Railway Department for the shortage of coal in question were not entertained by the Railway Department on the ground that coal was booked on the responsibility of the despatching division. The Divisional Officer concerned intimated that a survey report for the shortage of coal was being prepared for writing-off the shortage. No Departmental investigation was carried out in either of the cases nor responsibility for the losses fixed.

B.—Treasury Inspections—Out of sixteen treasuries and thirty seven sub-treasuries, sixteen treasuries and eighteen sub-treasuries were inspected by the Audit Staff during the year under report. The rest of the sub-treasuries were not due for inspection during the year. The inspecting staff of the Audit Department also conducted the physical verification of Cash in the non-bank treasuries and sub-treasuries. The important irregularities noticed in the course of inspection are summarised below:—

(*i*) Some treasuries were not inspected by the Collectors and the Treasury Officers once during the year as required under the rules to ensure that the initial accounts records were maintained properly and the prescribed rules and regulations were strictly followed by the Treasury Officers.

(*ii*) The executive charges of some treasuries were held by unqualified and inexperienced officers.

(*iii*) The rules governing the use and custody of pad locks were not observed by some treasuries and sub-treasuries. The prescribed rules in this behalf are required to be followed strictly to guard against losses from the treasuries.

(*iv*) In some treasuries surplus weights and weighing machines not required for use in the treasury were not disposed of as required under the rules.

(*v*) Register of valuables maintained in some of the treasuries showed that the sealed bags containing Government money of other Departments were lying in the strong room for a long time without proper action.

(*vi*) In as many as 14 treasuries/sub-treasuries proper arrangements against fire were not made inspite of audit objections raised in the past.

(*vii*) In most of the treasuries prescribed rules regarding payment of pension were not observed scrupulously in as much as:—

(*a*) Proper identification of pensioners was not made at the time of payment of pensions;

(*b*) Special enquiry regarding continued existence of pensioners whose age exceeded 70 years was not made.

(*c*) Temporary increase was allowed to re-employed pensioners;

(*d*) Register of special pensioners was not maintained and pension payment orders renewed by the Treasury Officers were not noted in the Register of pension payment orders.

(*viii*) Discrepancies of Rs.7-8-0 and Rs.25-0-0 in the stock accounts of stamps were found in the (+) plus (—) minus Memo. of stamps for November, 1957 submitted by a Sub-treasury Officer to a Treasury Officer.

(*ix*) A sum of Rs.4,526 was paid to a District Primary Education Board by a Treasury Officer in excess of its credit.

(*x*) Discrepancies in the personal ledger accounts were found in some treasuries.

(*xi*) The normal balance of some treasuries exceeded the prescribed limits on many occasions.

The above mentioned irregularities and defects were brought to the notice of the appropriate authorities for remedial measures. Steps were also stated to have been taken to remove them and to observe the rules properly. It has since been intimated by the Government that a short term programme for the training of treasury staff in order to bring about an improvement in the working of the treasuries is under their active consideration.

C.—Outside Audit—During the year under report the Outside Audit Department of the office of the Accountant General, East Pakistan, conducted local test-audit of 353 civil offices out of 361 due for audit. The accounts of two other offices were also subjected to special audit at the request of the Government.

In the initial accounts of the Civil Offices, irregularities of the following nature were generally noticed:—

(*i*) Adjustments of advances made to officials were delayed.

(*ii*) In some cases Loan Bonds were not obtained from the parties concerned.

(*iii*) Physical verifications of stocks were not carried out.

(*iv*) Process servers were employed in civil courts in excess of permissible limit.

(*v*) In a number of cases godown or transit shortages were much in excess of the permissible limit.

These irregularities were brought to the notice of the Heads of Department and in some cases to the Government.

18. *Audit of Grants-in-aid.*—The Grants-in-aid to the Local Bodies were audited locally during the year under report. According to the annual certificates on the proper utilisation of conditional grants furnished by the Examiner of Local Fund Accounts, there was a total unspent balance of Rs.98,81,574 with the Local Bodies on the 31st March, 1957. Out of this amount a sum of Rs. 10,47,007 was refunded to Government and Rs. 11,45,087 utilised with fresh sanctions. The remaining balance of Rs.76,89,480 is included in the total unspent balance of Rs.92,32,622 which is analysed below:—

Year of sanction.	District Boards.		Municipal Boards and Town Committees.		District School Boards.		Universities.		Aided Institutions.		Local Boards.		Total.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1954-55	3	1,934	11	7,016	..	..	1	4,00,000	17	3,367	3	31,383	35	4,43,700
1955-56	5	2,19,486	16	59,212	11	15,04,288	1	12,60,107	25	8,681	2	23,721	60	30,75 495
1956-57	5	39,913	26	2,78,892	11	21,39,721	2	16,42,032	20	53,088	3	16,639	67	41,70,285
1957-58	4	86,927	23	49,272	14	13,08,873	1	75,139	14	14,189	2	8,742	58	15,43,142
Total ..	17	3,48,260	76	3,94,392	36	49,52,882	5	33,77,278	76	79,325	10	80,485	220	92,32,622

In the cases of grants-in-aid not under the audit of the Examiner of Local Fund Accounts certificates have been received in all cases that the grants were spent on the objects specified and in accordance with the prescribed conditions.

19. *State Trading Schemes.*—The expenditure incurred in this Province during the year 1957-58 under the head "85-A.—Capital Outlay on Provincial Schemes of State Trading" was in respect of the following Schemes :—

(*i*) *Grain Purchase Schemes*—

(*a*) Purchase of foodgrains other than wheat.

(*b*) Purchase of wheat and wheat products.

(*c*) Supply of foodstuff at concessional rates to Government servants.

(*ii*) *Purchase and distribution of Cloth and stock-piling of Textiles.*

(*iii*) *Other Miscellaneous Schemes*—

(*a*) Purchase of Salt.

(*b*) Purchase of Sugar.

(*c*) Purchase of Cement.

(*d*) Purchase of Coal and Coke.

(*i*) *Grain Purchase Schemes.*—During the last global war, when there was scarcity of foodstuffs, Government deemed it prudent to build a reserve stock of foodstuffs, such as rice, paddy, wheat and wheat products, dal, etc., as a safeguard against future shortages and to ensure equitable distribution of these commodities at a reasonable price. To achieve this object the Civil Supplies Department came into being, and the scheme is still in force, as the food situation is not quite normal. These commodities are sold through Rationing or through the system of Modified Rationing to the Public at controlled rates and to certain classes of Government servants at concessional rates.

(*ii*) *Purchase and distribution of Cloth and stock-piling of Textiles.*—The object of the scheme was to maintain at a desired level the price structure of cloth and yarn which shot up due to scarcity of these commodities after Independene. The mill-made cloth and yarn procured by the Government from outside were distributed throughout the Province at a reasonable price through the wholesalers.

(*iii*) *Other Miscellaneous Schemes*—

(*a*) Purchase of Salt.

(*b*) Purchase of Sugar.

(*c*) Purchase of Cement.

(*d*) Purchase of Coal and Coke.

The schemes for the purchase of (*a*) Salt and (*b*) Sugar were designed to build a reserve stock of these commodities in order to safeguard against future shortages and to ensure their regular and equitable distribution, whereas the schemes for the purchase of (*c*) Cement and (*d*) Coal and Coke were launched by Government to provide for import and distribution of Cement and Coal and Coke in order to meet the requirements of the public as these commodities were not easily available in the market.

Accounting Procedure.—Under each scheme, the following sub-heads with suitable modifications thereof have been opened within the capital account :—

(1) Cost of purchase.

(2) Advances.

(3) Suspense (Personal Deposit).

(4) *Deduct*—Receipts and Recoveries.
on Capital Account—
(*a*) Repayment of Advances.
(*b*) Other Receipts.

(5) *Deduct*—Capital expenditure financed from ordinary Revenues.

(6) *Deduct*—Recoveries from other Governments, Departments, etc.

Where a scheme is worked without the aid of advances, the expenditure is debited to the head (1) mentioned above. Where, however, advances are granted and a Personal Ledger Account is opened for working the Scheme, the Advances are debited to head (2) by corresponding credit either to the suspense head (3) or to the head "P—Deposits and Advances—Deposits not bearing Interest—Civil Deposits—Personal Deposits" in the Deposit section of the account. Consequently, the subsequent incomings and outgoings relating to the personal ledger account appear either under the head (3) or in the Deposit section of the account, as the case may be. All the recoveries including those of advances and ultimate profits, if any, are accounted for under the head (4) and any losses under the head (1). The losses are written-off from the stock and the value account also. Where losses are normal and inevitable feature of operating the grain shops for supply of foodstuff at concessional rates, they are written off to revenue against heads (5) and (6) at the end of the year. On the winding up of the Personal Ledger Accounts the final result would wipe out the original issue. If not, the balance is left either to the debit of the capital account under head (1) or credited to the capital account under head. (4).

Mode of financing the Schemes.—(*i*) *Grain Purchase Schemes.*—As the Government of East Pakistan could not find all the funds necessary for the external and internal procurement of foodgrains from their own resources, arrangement were made in August 1947 to obtain advances from the State Bank of India in the form of Cash Credit (Foodgrains) Advances. During the year under review no amount was drawn from the State Bank of India, Dacca as the Cash Credit Account with the Bank was closed in January, 1955. An advance of Rs.1,00,00,000 was, however, drawn from the National Bank of Pakistan Dacca. The condition attached to the grant of the advance was that the stock of the Civil Supplies Department should be hypothecated to the Bank to cover the amount of advance. The transactions relating to Cash Credit Advances were brought on to the Government Account with effect from 1949-50 by debit to the Major head 85-A.—Capital Outlay on Provincial Schemes of State Trading by *per contra* credit to "N-Public Debt". Amounts were, however, periodically drawn from the capital head with the approval of the Finance Department to reimburse to the Bank. The interest and discount were drawn from "22.—Interest on Debt and other Obligations" and the debit was ultimately transferred to the head "85-A.—Capital Outlay, etc.". Though the bulk of the money for financing the purchase of foodgrains

was thus provided for, some amounts were still drawn from the Provincial Revenues under "85-A.—Capital Outlay, etc." mainly for meeting the cost of internal procurements, incidental and establishment charges. All sale-proceeds of foodgrains were credited to the appropriate minor head under "85-A.—Capital Outlay, etc.". The amounts required for internal procurement were sanctioned by the Finance Department and were drawn from the Provincial Revenues under the minor head "A—Grain Purchase Schemes—(2) Advances" and were transferred to the Personal Ledger Accounts of the Civil Supplies officers authorised to operate them. Debits received from the Central Government, in respect of foodgrains procured externally were adjusted under the sub-head "(1) Cost of Purchase" after scrutiny and acceptance of the debit by the Civil Supplies Department.

(*ii*) *Purchase and distribution of Cloth and stock-piling of Textiles.*—The Government of East Pakistan made arrangements in August, 1947 to obtain advances from the State Bank of India in the form of Cash Credit (Textiles) Advances for financing all external procurements. All payments on account of procurement of textiles were debited to the Cash Credit (Textiles) Account,while most of the sale-proceeds were deposited in the treasuries under "85-A.—Capital Outlay, etc." The transactions relating to Cash Credit Advances remained outside the Government Account upto 31st March, 1949. These were brought on to Government Account for the first time with effect from 1949-50 with the sanction of the Government, by debit to the Major head "85-A.—Capital Outlay, etc" by *per contra* credit to "N—Public Debt—Floating Debt". Petty expenses on clearance and distribution, etc., were in all cases debited direct to the head "85-A.—Capital Outlay, etc." There were. however, no fresh purchases during the year as Textiles goods were decontrolled with effect from 1st April, 1950.

(*iii*) *Other Miscellaneous Schemes*—(*a*) *Purchase of Salt.*—The initial fund for the scheme was made available by transfer of a sum of Rs. 5 lacs from the Current Account of Sugar with State Bank of India, Dacca, in November, 1950 and with that amount a separate account for Salt was opened with that Bank. Sale-proceeds of salt were credited to that account and payments were mostly made therefrom. The debits raised by the Central Government were, however, adjusted under the head "85-A.—Capital Outlay, etc." after proper scrutiny in the Civil Supplies Department. The Director of Accounts, Civil Supplies Department, stated that the Current Account opened with the State Bank of India was closed in January, 1955 and the balance at the credit of the said Account was deposited into the Treasury under "85-A.—Capital Outlay, etc." The transactions which passed through the Current Account were brought on to Government books in the accounts for 1954-55 on receipt of statements of receipts and expenditure from the Director of Accounts, Civil Supplies Department, as desired by the Government.

(*b*) *Purchase of Sugar.*—The monetary transactions relating to acquisition of stock of Sugar and its disposal were, with the approval of Government, kept outside the Cash Account of the Government till August, 1950. Under the arrangement obtaining previous to this date, an account was opened in the name of the Controller of Supply Accounts (now Director of Accounts) with the Sate Bank of India, Dacca, wherefrom all payments on account of the purchase of sugar were made and wherein the sale-proceeds of sugar to the wholesalers were credited. Sugar had, however, also to be purchased occasionally from wholesalers for running the Government Stores. The amounts required

for this class of purchases and the sale-proceeds of sugar from the Government Stores were accounted for in the Government Account under the Major head "85-A.—Capital Outlay on Provincial Schemes of State Trading" (Grant No. 37).

From September, 1950 onwards , all transactions on the purchase of sugar for the Government Stores and the sale-proceeds therefrom were brought on to Government Account under the Major head "85-A—Capital Outlay, etc'.' Certain other transactions namely the transactions on account of Government margin on the locally manufactured sugar (the selling price of the wholesalers *minus* ex-factory price), freight on sugar handled by wholesalers, payment of development cess, loan to other accounts and miscellaneous accounts were, however, allowed to pass through the Personal Ledger Account even after August, 1950. This was done with a view to make prompt payments of certain pending bills outstanding against the local officers. With effect from 1st. February, 1954, however, the Provincial Government decided to close the Current Account with the Commercial Bank altogather and to transfer the balances to the Government Account.

(*c*) *Purchase of Cement.*—No funds were borrowed for financing the scheme. At the initial stage the Civil Supplies Department arranged to select wholesale dealers for cement and realised the sale price in advance which was deposited in the Bank. With the first few receipts of these advances a Current Account for cement was opened with the Central Bank of India, Dacca, in June, 1950. The sale-proceeds of cement were mostly credited into the Bank and payments were mostly made therefrom. The debits raised by the Central Government were, however, adjusted under "85-A—Capital Outlay, etc." after scrutiny by the Civil Supplies Department. The Director of Accounts, Civil Supplies Department, stated that the Current Account opened with the Central Bank of India, was closed in April, 1954 and the balance at the credit of that account was deposited into the Treasury under "85-A—Capital Outlay, etc." The transactions which passed through the Current Account were brought on to Goverment books in the Accounts for the year 1954-55 on receipt of the statements of receipts and expenditure from the Director of Accounts, Civil Supplies Department, as desired by the Government.

(*d*) *Purchase of Coal and Coke.*—A sum of Rs. 1 lac was borrowed from the Cement account for financing the Scheme at the initial stage. Thereafter, the sale-proceeds were credited to the Bank and the payments were also mostly made from this account. The debits raised by the Central Government were, however, adjusted under the head "85-A—Capital outlay, etc." after proper scrutiny by the Civil Supplies Department. The Director of Accounts, Civil Supplies, stated that the Current Account with the bank was closed in January, 1955 and the balance at the credit of that account was deposited into the Treasury under "85-A—Capital Outlay, etc.". The past transactions of these commodities were, however, brought on to Government books in the accounts for 1954-55 on receipt of the statements of receipts and expenditure from the Director of Accounts, Civil Supplies Department, as desired by the Government.

The net effects of the schemes (*i*), (*ii*) and (*iii*) as shown under the Capital head stood at Rs. 6,37,25,800, (—)Rs. 2,96,876 and (—)Rs.48,14,006 respectively. The excess under (*i*) was mainly due to the fact that the gross expenditure booked under the heads (1) and (2) exceeded the recoveries booked under the heads (4) and (5) during the year. The savings under (*ii*) and (*iii*) were due to the fact that a larger quantity of stock was sold than anticipated. The transactions connected

with Grain shops were initially booked under "85-A.—Capital Outlay, etc." and the net effect was readjusted under the Revenue heads "28.—Jails and Convict Settlements" and "29—Police." The receipts and expenditure under "85-A.—Capital Outlay, etc." for Jails, Police and other Departments did not, therefore, affect the results of the working of the Commercial undertaking of the Government (Civil Supplies Department).

During the year under review, a sum of Rs. 50,71,569 representing approximate loss on sale of foodgrains to Government servants at concessional rates was, at the instance of the Provincial Government, adjusted under the Heads "28.—Jails and Convict Settlements" (Rs.1,89,747) and "29.—Police" (Rs.48,81,822).

20. *Secret Service Expenditure.*—The accounts of expenditure treated under the orders of the Government of East Pakistan as on secret service are not subjected to scrutiny by audit authorities. Administrative Officers furnish periodical certificate of disbursements to the Audit office in a prescribed form. The expenditure incurred on this account during the year under report amounted to Rs.2,21,209 which was met from Grants No. 4.—Provincial Excise, No. 13.—General Administration—General Administration and No. 17.—Police. All the certificates of disbursements in respect of the expenditure, as required by the rules, were duly received and admitted in audit.

21.—*Deputations outside Pakistan*—The details of deputations outside Pakistan during the year 1957-58 are given below:—

Serial No.	Name of the Department sponsoring the deputation/ delegation.	Name and designation of the officer sent abroad.	Period of absence.	Nature of duties.	Places visited.	Pay and allowances.	Travelling allowances.	Subsistence allowance, entertainment allowance and contingencies, etc.	Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
						Rs.	Rs.	Rs.	Rs.	
1.	Home Department.	Mr. M. H. Ali, C.S.P., Chief Secretary to the Government of East Pakistan.	23-9-57 to 31-10-57	To attend as a member of the Pakistan delegation.	China.	2,563	..	..	2,563	Debit could not be traced out due to non-receipt of particulars of Accounts.
2.	Ditto. ..	Mr. S.A.F.M.A. Sobhan, C.S.P., Development Commissioner.	1-9-57 to 30-9-57	Training in Development Work.	Germany	333	..	..	333	Ditto.
3.	Ditto. ..	Mr. Zafar Iqbal, C.S.P., Under Secretary to the Government of East Pakistan, Home (Pol.) Department.	27-1-58 to 31-3-58	Ditto	United States of America.	919	..	..	919	Ditto.
4.	Ditto. ..	Mr. Helaluddin Ahmad Choudhury, C.S.P., Sub-divisional Officer.	Ditto.	Ditto	Ditto.	919	..	..	919	Ditto.
5.	Ditto. ..	Mr. Habibur Rahman, C.S.P., Sub-divisional officer.	Ditto.	Ditto	Ditto.	919	..	..	919	Ditto.
6.	Ditto. ..	Mr. Matiul Islam, C. S. P., Financial Adviser.	19-9-57 to 31-3-58.	Deputation for study in Public Administration.	Ditto.	2,560	..	..	2,560	Ditto.

Serial No.	Name of the Department sponsoring the deputation /delegation.	Name and designation of the officer sent abroad.	Period of absence.	Nature of duties.	Places visited.	Pay and allowances.	Travelling allowances.	Subsistence allowance, entertainment allowance and contingencies, etc.	Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
						Rs.	Rs.	Rs.	Rs.	
7.	Home Department.	Mr. A. K. M. Musa, C.S.P., Administrator, Village-Aid.	Month of January, 1958.	Training in Development Work.	United Kingdom.	490	..	..	490	Adjusted in 1957-58.
8.	Ditto. ..	Ditto.	February and March, 1958.	Ditto.	United States of America.	980	..	..	980	Debit could not be traced out due to non-receipt of particulars of Accounts.
9.	Food Department. ..	Mr. K. S., Islam, C. S. P., Food Commissioner.	Month of June, 1957.	On deputation for rice purchase.	Burma.	1,400	..	..	1,400	Ditto.
10.	Works, Housing and Settlement (Irrigation) ~~De~~ Department.	Mr. A. K. M. Golam Mustafa, Assistant Engineer.	1-11-57 to 28-2-58.	Training in Hydraulic Engineering.	Netherlands.	500	..	2,826	3,326	Adjusted in 1957-1958.
11.	Ditto. ..	Mr. M. A. Malick, Assistant Engineer.	Ditto.	Ditto.	Ditto.	500	..	2,826	3,326	Ditto.
12.	Ditto. ..	Mr. Azizur Rahman, Assistant Engineer.	Ditto.	Ditto.	Ditto.	500	..	2,826	3,326	Ditto.
13.	Ditto. ..	Mr. Md. Mamtazuddin Ahmed, Assistant Engineer.	Ditto.	Ditto.	Ditto.	500	..	2,826	3,326	Ditto.

14.	Works, Housing and Settlement (C & B) Department.	Mr. Md. Asaduzzaman, Assistant Engineer.	1-3-57 to 23-9-57.	Training in Housing, Town and Country Planning.	United Kingdom.	2,030	..	1,264	3,294	Ditto.
15.	Ditto.	Mr. Mazharul Islam, Assistant Architect.	1-3-57 to 30-3-57.	Training in Tropical Architecture.	Ditto.	445	..	45	490	Ditto.
16.	Health and Local Self-Government (Medical) Department.	Col. T. D. Ahmed, Surgeon General with the Government of East Pakistan.	1-2-57 to 28-4-57.	Consultation with the officials and specialists in the Medical field in the United States of America, United Kingdom, Beirut, Rome and Geneva.	United States of America, United Kingdom, Beirut, Italy and Switzerland.	2,704	..	..	2,704	Ditto.
17.	Ditto.	Dr. S. I. M. Gholam Mannan, Lecturer in Anatomy.	22-12-55 to 21-12-58.	Training in the filed of Anatomy.	United Kingdom.	5,470	..	3,042	8,512	Ditto.
18.	Ditto. ..	Dr. Abdul Basit, Assistant Surgeon.	1-9-56 to 31-8-57.	Fellowship in the field of Venerial diseases under the World Health Organisation.	Ditto.	2,282	..	..	2,282	Ditto.
19.	Education Department.	Mr. Syedur Rahman, Orphanage Officer.	1-10-57 to 30-6-58.	Deputation for Higher Training in Education.	United Kingdom.	1,700	..	..	1,700	Ditto.
20.	Food and Agriculture (Agriculture) Department.	Mr. Md. Atiqullah, Deputy Conservator of Forests.	6-12-57 to 31-7-58.	Training in Timber under the International Co-operation Administration.	United States of America.	1,206	..	133	1,339	Ditto.
21.	Food and Agriculture (Food) Department.	Mr. S. A. Mansur, Director of Movement and Storage.	25-5-57 to 8-9-57.	Training in policy working of the Canadian Grain Board and method of their handling and storage under the Colombo Plan.	Ditto.	1,371	..	..	1,371	Ditto.

Serial No.	Name of the Department sponsoring the deputation /delegation.	Name and designation of the officer sent abroad.	Period of absence.	Nature of duties.	Places visited.	Pay and allowances.	Travelling allowances.	Subsistence allowance, entertainment allowance and contingencies, etc.	Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
22.	Commerce, Labour and Industries Departments.	Mr. Md. Sadeq, Personal Assistant to the Director of Statistics.	28-10-56 to 27-10-57.	Training under the Technical Co-operation Scheme of the Colombo Plan.	United States of America.	2,040	..	..	2,040	Ditto.
23.	Ditto. ..	Mr. Mohd. Hossain, Economist.	1-4-57 to 29-12-57.	Ditto.	Ditto.	3,360	..	..	3,360	Ditto.
24.	Ditto. ..	Mr. Tofailuddin Ahmed, Assistant Staticsian.	30-12-56 to 29-11-57.	Ditto.	Ditto.	2,975	..	..	2,975	Ditto.
25.	Ditto. ..	Mr. Abdul Majid, Divisional Superintendent of Industries.	29-10-57 to 6-5-58.	Training in Small and Cottage Industries.	Netherland.	1,293	..	323	1,616	Ditto.
26.	Agriculture (Animal Husbandry) Department.	Mr. Abdur Rahman, Disease Investigation Officer.	20-7-57 to 5-11-57.	Training in the diagnosis and control of live stock diseases.	Copenhegen.	1,230	..	..	1,230	Ditto.
27.	Ditto. ..	Mr. A. B. M. Fazle Wahed, Assistant Disease Investigation Officer.	13-4-57 to 9-5-58.	Training in artificial insemination under the Colombo Plan.	Canada.	..	..	4,742	4,742	Ditto.
28.	Ditto. ..	Mr. K. M. Rahman, Lecturer, Veterinary College.	28-11-57 to 6-12-57.	Training in Animal Husbandry under the International Co-operation Administration.	United States of America.	..	..	200	200	Adjusted in 1958-59.

29.	Ditto. ..	Mr. M. A. Faiz, Special Officer, Investigation Control and Prevention of Sterility amongst live stock.	25-3-57 to 24-4-58.	Training in Applied Geneties.	United Kingdom.	1,023	.. ..	320	1,343	Ditto.
30.	Agriculture Department.	Mr. A. S. M. Nurul Islam, Assistant Director of Agriculture.	11-8-57 to 31-7-58.	Training in Extension Methods.	United States of America.	3,153	..	51	3,204	Ditto.
31.	Ditto. ..	Mr. A. Baten Khan, Agronomist.	29-3-57 to 29-2-60.	Training in plant Nutrition under the Technical Co-operation Scheme of the Colombo Plan.	United Kingdom.	..	..	528	528	Adjusted in 1957-58.
				Total		45,365	..	21,952	67,317	

POINTS OUTSTANDING FROM PREVIOUS REPORTS.

22. *Disposal of unfinalised cases of financial irregularities, etc., mentioned in Annexures*—Out of 165 cases of financial irregularities involving a total amount of Rs.1,86,11,588, which were shown unfinalised in the Annexures of the Appropriation Accounts for the years 1952-53 to 1956-57, thirteen cases (Serial Nos. 6, 7, 8, 12, 14, 18, 24, 29, 34 and 35 of 1952-53, Nos. 4 and 37 of 1953-54 and No.23 of 1954-55) involving an amount of Rs.1,75,558 have been finalised. A summarised position of the cases which have not been finalised is given below:—

Year.	Number of cases of financial irregularities.	Amounts involved.
1	2	3
1947-48	1	5,000
1948-49	4	73,442
1949-50	3	24,091
1950-51	4	98,566
1951-52	13	30,35,022
1952-53	6	3,31,676
1953-54	42	66,98,958
1954-55	33	43,44,231
1955-56	32	29,55,610
1956-57	13	8,63,454
1957-58	1	7,980
Total ..	152	1,84,38,030

23. *Disposal of Inspection Reports and Audit Notes*—Important financial irregularities and defects in procedure in the maintenance of initial accounts discovered during Local Audit Inspection or Central Audit are communicated to the Controlling Officers through Inspection Reports and Audit Notes for necessary action. The number of Inspection Reports and Audit Notes out-

outstanding on the 31st March, 1958 was 1,703. The names of the important defaulting Departments along with the number of Inspection/Audit Notes outstanding against each are given below:—

Name of Department.	1947-48.	1948-49.	1949-50.	1050-51.	1951-52.	1952-53.	1953-54.	1954-55.	1955-56.	1956-57.	1957-58.	Total.
1. Department of Communication, Buildings and Irrigation—Inspection Reports—Public Works Divisions ..	..	..	..	..	..	2	3	3	1	..	25	34
2. Department of Health and Local Self-Government—Inspection Reports—Initial Accounts of Offices and Organisation (Medical) .	1	2	..	4	1	4	6	6	11	17	34	86
3. Department of Commerce, Labour and Industries—Inspection Reports—Offices and Work houses. Industrial and Technical Training Institutes ..	2	4	6	9	5	..	2	..	4	19	3	54
4. Department of Finance and Revenue (Revenue)—Inspection Reports—												
(*i*) Initial Accounts of Government Acquired Estates ..	..	..	..	..	..	..	..	..	13	2	8	23
(*ii*) Do. Do. Excise ..	..	..	..	..	..	..	..	..	..	5	7	12
5. Department of Home—Inspection Reports—												
(*i*) Initial Accounts of Police Grain Shops ..	2	2	..	8	9	6	3	10	15	18	12	85
(*ii*) Do. Do. Government Grain Shops ..	5	11	22	5	3	..	..	..	..	..	..	46
(*iii*) Do. Do. of Ansar Organisations ..	..	..	..	5	5	1	..	..	..	13	..	24
(*iv*) Do. Do. of Police offices	..	..	..	..	1	3	4	..	6	1	2	17
(*v*) Do. Do. of Collectorates and Nezarats ..	2	5	1	4	3	3	4	2	5	5	22	56
(*vi*) Do. Do. of Land Acquisition Branches of Collectorates ..	1	3	..	..	..	2	2	..	4	8	15	35
(*vii*) Do. Do. of Relief Branches of Collectorates including Orphanages ..	..	..	..	11	14	10	23	20	15	50	51	194
6. Department of Food—Inspection Reports—Initial Accounts of Offices and Organisations..	4	35	44	107	81	88	79	108	79	28	66	719
7. Department of Agriculture—Inspection Reports—	4	5	3	4	10	9	3	6	16	20	24	104
(*i*) Initial Accounts of Offices and Organisations—(Agriculture) ..	..	..	1	3	3	..	1	4	2	8	4	26
(*ii*) Do. Do. (Forest) ..	..	..	..	1	..	..	4	2	1	18	..	26
(*iii*) Do. Do. (Jute Prices)	..	..	..	..	4	..	1	..	7	13	4	29
(*iv*) Do. Do. (Fisheries) ..	..	..	..	..	..	..	..	..	..	3	9	12
(*v*) Do. Do. (Co-operative)	..	1	1	2	4	5	..	1	14	16	8	52
8. Department of Education—Inspection Reports—Initial Accounts of Offices and Organisations ..	..	..	..	..	..	..	..	3	4	7	..	14
9. Department of Judicial and Registration—Inspection Reports—Initial Accounts of Offices and Organisations (Registration).	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	21	68	78	163	143	133	135	165	197	251	294	1,648

24. *Disposal of Appropriation Accounts*—The Appropriation Accounts for the years 1947-48 (post-Independence), 1948-49, 1949-50, 1950-51, 1951-52 and 1952-53 and the Audit Reports thereon were laid before the Provincial Assembly. The Accounts for the year 1953-54 and the Audit Report thereon were submitted to the Governor for presentation to the Assembly but before that could be done, the Assembly was dissolved by the President's Proclamation of the 7th October, 1958. The Accounts for the years 1954-55, 1955-56 and 1956-57 and the Audit Reports thereon have also since been submitted to the Governor. All these Accounts are, however, outstanding for consideration by the Public Accounts Committee. An ad-hoc Committee was announced by the Governor on the 14th of September, 1959. The first meeting of the Committee was held on the 14th of January, 1960. The Secretary of the Committee placed before the members the Accounts for the years 1947-48 to 1953-54. After a general discussion on the irregularities mentioned in the Accounts, it was decided that the Heads of Departments concerned might be summoned to appear before the Committee in the next meeting. The second meeting of the Committee was held on the 22nd November, 1960. In this meeting the Accounts for the years 1954-55 and 1955-56 were placed before the Committee and the progress of finalisation of the cases of financial losses, irregularities, etc. discussed in the first meeting reviewed. The Committee took a serious view of the slow progress made in the finalisation of these cases. The Departments have again been allowed further time till the next meeting for the finalisation of these cases. The progress made in the finalisation of these cases and the date of the next meeting are awaited.

The excesses over the authorised/voted grants and charged appropriations brought to notice in the Audit Reports require regularisation.

Dacca;

The 9th March, 1961.

N. A. JAFAREY,

Acountant General,
East Pakistan.

Countersigned.

Karachi;

The 21st March, 1961.

GHULAM ABBAS,

Comptroller and Auditor General
of Pakistan.

PART II.

Appropriation Accounts of sums expended in the year ended 31st March, 1958 compared with the several sums specified in the schedules of authorised expenditure enacted under Article 99 of the Constitution.

Note 1.—(*a*) Charged items in the Accounts are shown in *italics*.

(*b*) In the Accounts—

"*O*" Stands for the original grant or appropriation.

"*S*" Stands for the Supplementary grant or appropriation.

"*R*" Stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (i.e. reappropriations, withdrawals or surrenders).

(*c*) The figures shown in the second column of the accounts against the Departments are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against "Totals" represent merely the totals of the original and supplementary grants or appropriations unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the charged or voted provisions under different sub-heads on account of withdrawals or surrenders a sub-head "Surrenders or withdrawals within grant or appropriation" is opened, where necessary, as the last sub-head in the accounts. To distinguish this sub-head from ordinary sub-heads, no letter is prefixed to it.

Note 2.—Expenditure in England and Exchange—

Expenditure in England consists of disbursements made on behalf of Provincial Government by the High Commissioner for Pakistan in the United Kingdom mainly on account of overseas pay, leave salaries and pensions of the officers of East Pakistan Government and on purchase of stores. It is shown in the same Grant or Appropriation in which the corresponding expenditure in Pakistan is included.

Sterling transactions in England have been converted into Pakistan currency for incorporation in the general accounts at the conventional rate of 1s-6d. per rupee and the difference between this amount and the amount calculated at the average rate of exchange has been adjusted as "Loss or gain by exchange" under the head "XLVI/57—Miscellaneous" or the major head concerned in the Capital section of accounts and the Commercial Departments.

Note 3.—The main object of the note under a Department is to explain divergencies between the final figure in column 2 and the actual expenditure in column 3 the difference between which appears in column 4.

No explanation is given where the saving is less than Rs.100 and no explanation is ordinarily furnished :—

If the saving is less than	500	and is also less than	20 per cent. of the final appropriation.
" "	1,000	" "	10 "
" "	5,000	" "	5 "
" "	10,000	" "	3 "
Other cases ..	..	.. ..	2 per cent.
If the excess is less than	500	and is also less than	5 per cent. of the final appropriation.
" "	1,000	" "	2 "
Other cases ..	..	.. ..	1 per cent

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS.

Page.	Number and name of Grant or Appropriation.	Grant or Appro-priation.	Expenditure.	Expenditure compared with Grant or Appropriation: Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
39	1. Taxes on Income other than Corporation Tax.	4,52,000	4,14,081	37,919	..
40	2. Salt	49,000	27,838	21,162	..
41	3. Land Revenue	5,01,83,000	3,43,11,705	1,58,71,295	..
43	4. Provincial Excise	21,62,000	18,13,812	3,48,188	..
45	5. Stamps	10,33,000	8,26,646	2,06,354	..
46	6. Forest	95,19,000	65,98,303	29,20,697	..
48	7. Registration	34,46,000	35,78,113	..	1,32,113
49	8. Other Taxes and Duties ..	49,000	45,070	3,930	..
50	9. Interest on Works for which Capital Accounts are kept—				
	Charged	*13,31,000*	*75,62,909*	..	*62,31,909*
51	10. Irrigation	9,90,42,000	5,75,39,724	4,15,02,276	..
92	11. Interest on Ordinary Debt—				
	Charged	*3,89,40,000*	*53,57,294*	*3,35,82,706*	..
	Voted ..	1,000	..	1,000	..
94	12. Appropriation for Reduction or Avoidance of Debt—				
	Charged	*3,53,19,000*	*16,68,000*	*3,36,51,000*	..
95	13. General Administration— General Administration—				
	Charged	*12,41,000*	*12,24,918*	*16,082*	..
	Voted	2,56,39,000	2,47,44,673	8,94,327	..
98	14. General Administration— Debt Conciliation ..	19,000	16,503	2,497	..
99	15. Administration of Justice—				
	Charged	*13,05,000*	*13,16,067*	..	*11,067*
	Voted	73,01,000	74,13,623	..	1,12,623
100	16. Jails and Convict Settlements	84,56,000	86,17,494	..	1,61,494
101	17. Police	6,38,39,000	6,31,16,586	7,22,414	..

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS —*contd.*

Page.	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation. Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
102	18. Ports and Pilotage ..	13,45,000	7,95,384	5,49,616	..
103	19. Scientific Departments ..	57,000	6,330	50,670	..
104	20. Charges on account of Education—				
	Charged	*10,00,000*	*10,00,000*	..	..
	Voted	3,94,83,000	3,89,35,847	5,47,153	..
107	21. Medical	67,64,000	67,82,290	..	18,290
108	22. Public Health ..	1,25,81,000	72,35,331	53,45,669	..
110	23. Charges on account of Agriculture.	8,04,90,000	2,48,41,672	5,56,48,328	..
112	24. Charges on account of Veterinary.	27,50,000	23,85,921	3,64,079	..
113	25. Charges on account of Cooperative Credit.	29,93,000	26,81,305	3,11,695	..
116	26. Industries—Industries ..	1,96,98,000	59,28,206	1,37,69,794	..
117	27. Industries—Fisheries ..	6,70,700	6,17,890	52,810	..
118	28. Miscellaneous Departments	51,59,000	46,06,873	5,52,127	..
119	29. Civil Works—				
	Charged	*2,13,000*	*1,47,306*	*65,694*	..
	Voted	16,99,79,000	6,87,72,851	10,12,06,149	..
162	30. Electricity Schemes ..	5,23,07,000	2,21,70,514	3,01,36,486	..
171	31. Famine	56,13,000	37,63,487	18,49,513	..
174	32. Superannuation Allowances and Pensions, etc.—				
	Charged ..	*1,31,000*	*1,66,668*	..	*35,668*
	Voted	82,92,000	82,99,437	..	7,437
177	33. Charges on account of Stationery and Printing.	47,03,000	47,15,033	..	12,033
181	34. Miscellaneous—				
	Charged	*20,95,000*	*19,68,472*	*1,26,528*	..
	Voted	1,56,02,000	58,10,352	97,91,648	..

Page.	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation. Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
185	35. Extraordinary Charges ..	6,10,000	6,00,559	*9,441*	..
187	36. Development Programme ..	7,16,61,000	4,71,73,828	2,44,87,172	..
191	37. Capital Outlay on Provincial Schemes of State Trading—				
	Charged	*15,00,000*	*10,78,427*	*4,21,573*	..
	Voted	44,70,53,000	42,85,87,376	1,84,65,624	..
194	38. Provincial Miscellaneous Investments.	3,95,00,000	3,75,00,000	20,00,000	..
195	39. Public Debt—				
	Charged	*13,12,70,000*	*4,04,89,782*	*9,07,80,218*	..
196	40. Interest Free Advances ..	20,000	47,54,389	..	47,34,389
197	41. Loans and Advances bearing Interest.	3,40,66,000	2,84,83,887	55,82,113	..
	Totals—				
	Charged	*21,43,45,000*	*6,19,79,843*	*15,86,43,801*	*62,78,644*
	Voted	1,29,25,86,700	96,45,12,933	33,32,52,146	51,78,379
	Grand Total ..	1,50,69,31,700	1,02,64,92,776	49,18,95,947	1,14,57,023

Amount of exceses to be covered by excess grants or appropriations—

		Rs.
Voted (*see* paragraph 8 of the Audit Report)	..	51,78,379
Charged (*see* paragraph 9 of the Audit Report)	..	*62,78,644*

AUDIT CERTIFICATE.

The account above has been examined under my direction in accordance with the provisions of the Pakistan (Audit and Accounts) Order, 1952, read with Article 4 (*1*) of the Laws (Continuance in Force) Order, 1958. I am assured that my officers have obtained all the information and the explanations that they have required and according to the best of my information I certify that the account above is correct subject to the observations in the report.

Karachi,
The 21st March, 1961.

GHULAM ABBAS,
Comptroller and Auditor General of Pakistan.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less−.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "4.—Taxes on Income other than Corporation Tax".				
Finance and Revenue Depatrment—				
O.	4,52,300	4,19,572	4,14,081	−5,491
R.	−32,728			
For rounding		−300	..	+300
Surrenders or withdrawals within grant or appropriation—				
R.	32,728	32,728	..	−32,728
Total Grant No.1.—Taxes on Income, etc. ..		4,52,000	4,14,081	−37,919

REVIEW.

The saving of Rs.37,919 works out to 8·4 per cent. of the grant as compared with 6·3 per cent. in the preceding year. A sum of Rs.32,728 was, however, surrendered reducing the above saving to 1·2 per cent. of the modified grant as compared with 0·7 per cent. in the previous year.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less−.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "5.—Salt".				
Salt Department—				
O.	31,500			
S.	17,000	27,909	27,838	−71
R.	−20,591			
For rounding—				
O.	500	..	..	..
R.	−500			
Surrenders or withdrawals within grant or appropriation—				
R.	21,091	21,091	..	−21,091
Total Grant No. 2.—Salt		49,000	27,838	−21,162

REVIEW.

The original grant of Rs.32,000 was augmented by a supplementary grant of Rs.17,000 sanctioned on the 25th March, 1958 to meet the anticipated increased expenditure due to expansion of the Department.

2. The saving of Rs.21,162 works out to 43·2 per cent. of the grant as compared with 14·6 per cent. in the preceding year. The surrender of Rs.21,091 however, reduced the saving to 0·3 per cent. of the modified grant.

3. The supplementary grant obtained under the head proved wholly unnecessary.

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More + Less —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue".			
Finance and Revenue Department—			
O. .. .. .. 5,01,83,264 / R. .. .. —1,47,45,300	3,54,37,964	3,43,11,705	—11,26,259

Col. 4.—Mainly excessive provision made under General Establishment on account of lump provision for increased pay of staff due to introduction of modified scales of pay (Rs.17,62,941), payment of a smaller amount of compensation during the year in connection with the acquisition and management of properties acquired under East Bengal Act XXVIII of 1951 (Rs.1,17,538), smaller expenditure on management of Khasmohal Estates due to amalgamation of Khasmohal Estates with the Acquired Estates (Rs.81,216), smaller expenditure on Primary Education Cess Establishment due to transfer of the work connected with the collection of the Cess to the State Acquisition Department (Rs.65,708), non-payment of bills for stores and furniture purchased in connection with Survey, Settlement and Record Operations for want of Government order in time (Rs.36,799), non-payment of proportionate cost of Certificate Establishment employed on Education Cess work due to transfer of works connected with the collection of Primary Education Cess to the State Acquisition Department (Rs.28,000): partly set off by more expenditure on pay and allowances in the Acquired Estates due to entertainment of additional staff in connection with the implementation of the scheme of whole-sale acquisition of all the rent-receiving interests (Rs.9,67,477). The savings and excesses were not regularised mainly due to omission and partly due to non-receipt of information from the Local Officers in time.

For rounding		—264	..	+264
Surrenders or withdrawals within grant or appropriation—				
R.	1,47,45,300	1,47,45,300	..	—1,47,45,300
Total Grant No. 3.—Land Revenue		5,01,83,000	3,43,11,705	—1,58,71,295

The above Appropriation Account does not include the following recoveries which have been adjusted in the accounts in reduc tion of expenditure :—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More + Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Recoveries from other Governments, Departments, etc.	81,000	62,934	—18,066

Col. 4.—Mainly smaller recoveries on account of Road Cess valuation and Re-valuation Establishment (Rs.11,894), Primary Education Cess Establishment (Rs.4,503), and Certificate Establishment due to transfer of the work connected with the collection of Cesses to the State Acquisition Department employed on Education Cess work (Rs.1,300) and smaller recoveries on account of supplies of maps to other Departments (Rs.932); partly set off by unanticipated recoveries on account of estates attached under section 99 of the Cess Act of 1880 (Rs.563).

REVIEW.

The saving of Rs.1,58,71,295 works out to 31·6 per cent. of the grant as compared with 15·8 per cent. in the previous year. A sum of Rs.1,47,45,300 was, however, surrendered reducing the saving to 3·2 per cent. of the modified grant as compared with 1·9 per cent. in the preceding year.

2. This head presents an instance of omission to surrender the saving.

3. This head presents an instance of defective budgeting as the vote for the net provision of Rs.7,000 instead of the gross provision of Rs.16,000 under the head "A.4.—Contingencies" subordinate to the head "Charges of Administration—General Establishment—Certificate Establishment" was obtained.

4. The total receipts and expenditure of the Department in recent years are noted below:—

Year.	(In thousands of rupees.) Receipts. (net).	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1954-55	5,01,69	1,65,10	32·91
1955-56	5,08,31	2,19,78	43·23
1956-57	5,15,48	3,59,91	69·82
1957-58	6,75,46	3,42,49	50·70

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "8.—Provincial Excise".				
Finance and Revenue Department—				
O.	21,62,360	15,89,157	18,13,812	+2,24,655
R.	—5,73,203			

Col. 4.—Mainly due to adjustment of debits on account of cost of opium purchased from India after the close of the year (Rs.2,41,944); partly set off by smaller expenditure on pay and allowances in the Districts due to vacant posts (Rs.5,287), non-adjustment of cost of clothings purchased from the Dacca Central Jail (Rs.5,000), smaller expenditure on pay and allowance under Superintendence (Rs.4,381), non-adjustment of cost of type-writer machines till the close of the year (Rs.1,838) and smaller charges in England due to lower cost of imported stores than estimated (Rs.1,473).

For rounding		—360	..	+360
Surrenders or withdrawals within grant or appropriation—				
R.	5,73,203	5,73,203	..	—5,73,203
Total Grant No.4.—Provincial Excise		21,62,000	18,13,812	—3,48,188

REVIEW.

The saving of Rs.3,48,188 works out to 16·1 per cent. of the grant as compared with 26·9 per cent. in the previous year. A sum of Rs.5,73,203 was however, surrendered converting the saving into an excess of 14·2 per cent. of the modified grant as compared with 8·6 per cent. in the previous year.

2. This head presents an instance of injudicious surrenders causing excess over allotment.

3. The head reveals a case of uncovered excess.

4. The total receipts and expenditure of the Excise Department in recent years are given below :—

Year.	(In thousands of rupees.) Receipts (net).	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1954-55	2,14,06	19,42	9·07
1955-56	2,33,43	11,67	5·00
1956-57	91,13	16,81	18·45
1957-58	1,00,84	18,14	17·99

5. The Stock Account of Excise Opium held in Government Treasuries for the year 1957-58 has been appended.

Stock Accounts of Excise Opium held in Government Treasuries in East Pakistan during 1957-58.

	Md.	sr.	ch.	tola.	gr.
Opening balance on 1st April, 1957 ..	90	16	8	0	0
Receipts during the year from Gazipur (India)	14	22	0	0	0
Total Receipts ..	104	38	8	0	0
Disposals during the year	92	16	0	0	0
Written-off due to depreciation, shortage or loss ..	..	..	..	..	..
Closing balance on 31st March, 1958 ..	12	22	8	0	0

Note.—The closing balance of 12 maunds 22 srs. 8 ch. agreed with the stock on the 31st March, 1958. The cost price was fixed at Rs.99 and the issue price at Rs.500 from 1st April, 1957 to 19th April, 1957 and at Rs.676 from the 20th April, 1957 per seer in the Municipal areas of Dacca, Narayanganj, Chandpur, Chittagong and Khulna and at Rs.460 from 1st April, 1957 to 19th April, 1957 and Rs.641 from 20th April, 1957 per seer in other areas. The value of the closing stock of opium as on the 31st March, 1958 works out to Rs.49,748 at the cost price of Rs.99 per seer.

Certified that the closing balance of the account is correct as per statement received from the districts.

	MD. AMANULLAH,	S. MAQSOOD,
Dacca; *The 5th December, 1958.*	*Accountant.*	for *Commissioner of Excise, East Pakistan.*

AUDIT COMMENTS.

The Stock Accounts at Treasuries were test-audited and the closing balance as shown in the Accounts above agreed with the consolidated account maintained in the Audit Office.

Grant No. 5.—Stamps (All Voted).

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "9.—Stamps".			
Finance and Revenue Department—			
O. .. .. 9,27,800 S. 1,05,000	10,32,800	8,26,646	—2,06,154

Col. 4.—Non-payment of the cost of stamps supplied by the Central Stamps Stores for want of a decision between the Central and Provincial Governments about the maintenance charges of the Reserve Stamps Depot, Dacca (Rs.3,40,000); partly set off by payment of a larger amount of discount on increased sale of stamps (Rs.98,183) and larger establishment charges under "Superintendence" (Rs.35,663). The saving and the excesses were not regularised due to omission.

For rounding	200	..	—200
Total Grant No. 5.—Stamps ..	10,33,000	8,26,646	—2,06,354

REVIEW.

The original grant of Rs.9,28,000 was augmented by a supplementary grant of Rs.1,05,000 sanctioned on the 25th March, 1958 to meet the anticipated increases in expenditure in connection with payment of larger discount to the Stamp Vendors and larger supply of stamps by the Central Stamps Stores.

2. The saving of Rs.2,06,354 works out to 20·0 per cent. of the grant as compared with 25·9 per cent. in the preceding year.

3. Supplementary grant obtained under the head proved wholly unnecessary

4. The head presents a case of omission to surrender the savings.

5. The total receipts and expenditure of the Department in recent years are given below :—

Year.	(In thousands of rupees.) Receipts (net).	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1954-55	2,14,77	8,76	4·08
1955-56	2,51,38	6,48	2·58
1956-57	2,74,80	7,89	2·87
1957-58	2,76,80	8,27	2·99

6. The Stores Accounts of Provincial Stamps for the years 1955-56, 1956-57 and 1957-58 have not been furnished by the Department and could not, therefore, be appended.

Grant No. 6.—Forest (All Voted)

See also the Audit Report.

Major Head.		Final Grant of Appropriation.	Actual Expenditure.	More+ Less–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Hend "10.—Forest".				
Agriculture, Co-operation and Relief Department—				
O.	47,23,025			
S.	12,38,000	60,38,763	54,01,966	—6,36,797
R.	77,738			

Col. 4 —Mainly non-execution of the scheme for larger supply of timber to East Bengal Railway and other Governments, Departments, etc. due to non-receipt in time of the sanction for the supplementary grant (Rs.12,38,000); partly set off by larger supply of forest produce (Rs.3,07,099), exploitation of larger forest produce from the Hydel submersion area and supply of wooden dunnage to West Pakistan (Rs.2,46,562), under-estimation in the assessment of 'Pay of Officers' (Rs.26,773) and 'Pay of Establishment, (Rs.7,665), larger supply of timber and other produce removed from the forests by consumers and purchasers (Rs.11,221) and larger expenditure on creation and upkeep of plantations (Rs.2,374). The saving and the excesses remained unregularised due to non-receipt of the supplementary grant in time, non-acceptance by Audit of the re-appropriation made from a deduct head and partly through omission.

For rounding		—25	..	+25
Total Major Head 10.—Forest		60,38,738	54,01,966	—6,36,772
Major Head "65-A.—Capital Cutlay on Forest".				
Agriculture, Co-operation and Relief Department—				
O.	35,58,000			
R.	—20,93,541	14,64,459	11,96,337	—2,68,122

Col. 4.—Mainly non-implementation of certain schemes due to non-receipt of Government sanction in time. The saving was regularised by re-appropriation to the head "10.—Forest—*Deduct*-Amount recoverable from other Governments, Departments, etc." which was not admitted in Audit as any re-appropriation from a deduct head was not permissible under the orders of the Government.

Surrenders or withdrawals within grant or appropriation—				
R.	20,15,803	20,15,803	..	—20,15,803
Total Grant No. 6.—Forest		95,19,000	65,98,303	—29,20,697

The above Appropriation Account does not include the following recoveries which have been adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery. (Revised).	Actual Recovery.	More(+) Less(—).
1	2	3	4
Major Head "10.—Forest".	Rs.	Rs.	Rs.
Deduct—Amount recoverable from other Governments, Departments, etc.	45,00,000	19,11,880	—25,88,120

Col. 4.—Mainly due to non-receipt of accepted Book Transfer bills from the East Bengal Railway till the close of the year.

Major Head "65-A.—Capital Outlay on Forest".			
Deduct—Receipts and recoveries on Capital Account ..	20,000	13,31,735	+13,11,735

Col. 4.—Larger recoveries as a result of increased activities towards the close of the year.

Total ..	45,20,000	32,43,615	—12,76,385

REVIEW.

The original grant of Rs. 47,23,000 was augmented by a supplementary grant of Rs.12,38,000 under Major head "10.—Forests" sanctioned on the 25th March, 1958 to meet the increased expenditure on account of larger supply of timber to East Bengal Railway and other Governments, Departments than anticipated.

2. The saving of Rs. 29,20,697 works out to 30·7 per cent. of the gross grant as against the excess of 21·1 per cent. in the previous year. A sum of Rs. 20,15,803 was, however, surrendered reducing the saving to 12·1 per cent. of the modified grant.

3. Supplementary grant obtained under the Major head "10.—Forest" proved partly unnecessary.

4. The Major head "10.—Forest" presents an instance of omission to surrender saving.

5. The figures of actual expenditure under sub-heads "A-VII.—Charges on account of the East Bengal Forest School" and "B. 6.—Charges on account of East Bengal Forest School" subordinate to Major head "10.—Forest" and final grants under "65-A.—Capital Outlay, etc." have not been accepted by the Controlling Officer."

6. The total receipts and expenditure of the Department in recent years are noted below:—

Year.	(*In thousands of rupees*) Receipts (net).	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1954-55	74,40	26,55	35,69
1955-56	90,47	26,66	29,47
1956-57	91,20	25,46	27,92
1957-58	1,17,51	34,90	29,70

7. The Stores Account of the transactions of the Forest Department for the year 1957-58 has not been furnished by the Department and could not, therefore, be appended.

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "11.—Registration".			
Judicial and Legislative Department—			
O. .. .. .. 32,83,550 S. 1,62,000	34,45,550	35,78,113	+1,32,563

Col. 4.—Mainly due to payment of increased pay to the staff at the modified scales (Rs.76,330), payment of dearness allowance at higher rates on the basis of pay drawn in the modified scales (Rs.38,508), and more expenditure on cash allowances paid to the extra muharrirs in the District Offices (Rs.10,515), larger expenditure on travelling allowance due to frequent visits and commissions (Rs. 4,710) and entertainment of temporary Registration Clerks in the Chittagong Hill Tracts (Rs.1,048). The excesses could not be regularised for want of information from the local officers in time.

For rounding	450	..	—450
Total Grant No. 7.—Registration	34,46,000	35,78,113	+1,32,113

REVIEW.

The original grant of Rs.32,84,000 was augmented by a supplementary grant of Rs.1,62,000 sanctioned on the 25th March, 1958 to meet the expenditure for payment of arrear claims of the temporary staff in connection with the copying of registered documents.

2. The excess of Rs. 1,32,113 works out to 3·8 per cent. of the grant as compared with 1·7 per cent. in the previous year.

3. This head presents an instance of omission to obtain additional fund.

4. The net receipts and expenditure of the Department in recent years are given below :—

Year.	(In thousands of rupees.) Receipts (net).	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1954-55	62,94	29,09	46·22
1955-56	78,13	31,42	40·20
1956-57	1,02,75	32,55	31·68
1957-58	1,02,09	35,78	35·05

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "13.—Other Taxes and Duties".				
Finance and Revenue Department—				
O.	15,700	16,048	15,633	—415
R.	348			
Commerce, Labour and Industries Department—				
O.	32,800	27,909	29,437	+1,528
R.	—4,891			

Col. 4.—Due to surrender of a larger amount under the head "Charges under the Electricity Acts" through miscalculation towards the close of the year.

For rounding		500	..	—500
Surrenders or withdrawals within grant or appropriation—				
R.	4,543	4,543	..	—4,543
Total Grant No. 8.—Other Taxes and Duties ..		49,000	45,070	—3,930

REVIEW.

The saving of Rs.3,930 works out to 8·0 per cent. of the grant as compared with 1·8 per cent. in the previous year. A sum of Rs.4,543 was, however, surrendered converting the saving into an excess of 1·4 per cent. of the modified grant as against the saving of 1·1 per cent. in the previous year.

2. The head reveals a case of injudicious surrender causing excess over allotment.

3. This head presents an instance of omission to obtain additional fund to cover the excess.

4. The total receipts and expenditure under the head in recent years are noted below :—

Year.	(In thousands of rupees.) Receipts (net).	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1954-55	55,88	89	1·59
1955-56	69,83	44	0·63
1956-57	74,25	45	0·61
1957-58	96,13	45	0·47

Appropriation No. 9.—Interest on Works for which Capital Accounts are kept (*All Charged*).

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	*Rs.*	*Rs.*
Major Head" 17.—Interest on Works for which Capital Accounts are kept."				
Finance and Revenue Department—				
Charged—				
O.	*5,61,000*	*13,31,000*	*75,62,909*	*+62,31,909*
S.	*7,70,000*			

Col. 4.—Due to adjustment of interest liabilities on Irrigation Capital outlay after the 31st March, 1937, having been carried out in accounts after the close of the financial year.

Total Appropriation No. 9.—Interest on Works, etc. ..	*13,31,000*	*75,62,909*	*+62,31,909*

Note.—The expenditure under this head represents an adjustment to show the interest liabilities on Irrigation Capital outlay. The corresponding credit is taken under the receipt head "XX.—Interest" in respect of interest on capital outlay incurred before the 1st April 1937 and under "22.—Interest on Debt and other Obligations" by means of a *deduct* entry in respect of interest on subsequent outlay.

The interest for the year under review was calculated at the rate of 4 per cent. per annum.

REVIEW.

The original appropriation of Rs.5,61,000 was augmented by a supplementary appropriation of Rs.7,70,000 sanctioned on the 25th March, 1958 to meet the anticipated increased expenditure.

2. The excess of Rs.62,31,909 works out to 468·2 per cent. of the appropriation as compared with 759·1 per cent. in the preceding year.

3. This head reveals an instance of under-estimation.

4. The head presents an instance of omission to cover the excess.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept".				
Deduct—Working Expenses—				
Communication, Buildings and Irrigation Department—				
O.	17,85,000	18,64,000	17 80,908	—83,092
R.	79,000			
Col. 4.—*See* paragraph 3 of the Review.				
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues".				
Communication, Buildings and Irrigation Department—				
O.	73,32,000	47,54,500	40,83,012	—6,71,488
R.	—25,77,500			
Col. 4.—*See* paragraph 3 of the Review.				
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works".				
Communication, Buildings and Irrigation Department—				
O.	8,99,25,000	7,48,13,300	5,16,75,804	—2,31,37,496
R.	—1,51,11,700			
Col. 4.—*See* paragraph 3 of the Review.				
Surrenders or withdrawals within grant or appropriation—				
R.	1,76,10,200	1,76,10,200	..	—1,76,10,200
Total Grant No. 10.—Irrigation		9,90,42,000	5,75,39,724	—4,15,02,276

The above Apppropriation Account does not include the following recoveries which have been adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery. (Revised).	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
XVIII.—Irrigation, Navigation, etc.—			
Deduct—Receipts from Dredgers	41,00,000	14,33,663	−26,66,337
Col. 4.—*See* paragraph 3 of the Review.			
18.—Other Revenue Expenditure, etc.—			
Deduct—Establishment Charges	2,25,000	1,92,919	−32,081
Col. 4.—*See* paragraph 3 of the Review.			
Deduct—Recoveries from Central Government on account of Emergency Irrigation Works.	4,85,000	..	−4,85,000
Col. 4 .—*See* paragraph 3 of the Review.			
Deduct—Recoveries from Central Government on account of Flood Control.	28,13,000	4,74,242	−23,38,758
Col. 4.—*See* paragraph 3 of the Review.			
Total ..	35,23,000	6,67,161	−28,55,839
68.—Construction of Irrigation, etc.—			
Deduct—Receipts and Recoveries on Capital Account	76,000	1,86,473	+1,10,473
Col. 4.—*See* paragraph 3 of the Review.			
Deduct—Receipts and Recoveries from Centre on account of Grow More Food Schemes.	58,35,000	5,74,503	−52,60,497
Col. 4.—*See* paragraph 3 of the Review.			
Deduct—Receipts and Recoveries from Centre on account of Miscellaneous Irrigation Schemes.	20,91,000	..	−20,91,000
Col. 4 .—*See* paragraph 3 of the Review.			
Total ..	80,02,000	7,60,976	−72,41,024
Grand Total ..	1,56,25,000	28,61,800	−1,27,63,200

REVIEW.

The saving of Rs. 4,15,02,276 works out to 41·9 per cent. of the grant as compared with 46·0 per cent. in the preceding year. A sum of Rs.1,76,10,200 was, however, surrendered and this reduced the saving to 29·3 per cent. of the modified grant as compared with 7·2 per cent. in the previous year.

2. In view of the ultimate saving the reappropriaton under "XVII—Irrigation—*Deduct*—Working Expenses" proved wholly unnecessary.

3. The Controlling Officers have neither accepted the figures of the Appropriation Accounts nor furnished the detailed explanations for variations together with the reasons for non-regularisation of the savings/excesses within the financial year inspite of reminders and directives issued by the Finance Department.

4. *Establishment and Tools and Plant Charges of the Irrigation Department.*—The charges for General Establishment and Ordinary Tools and Plant were initially booked in the accounts for the year 1957-58 under the Major Head "18.—Other Revenue Expenditure financed from Oridnary Revenues" and distributed after the close of the year to the different Irrigation Projects under the Major Heads "XVII—Irrigation, etc.—Working Expenses", "18.—Other Revenue Expenditure financed from Ordinary Revenues" and "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works" in proportion to the outlay on works under these heads. This allocation is technically called *pro-rata* distribution.

No provision for these charges is, however, made in the Budget separately under the different Major heads as the expenditure varies in proportion to the works outlay under the system of *pro-rata* distribution, and consequently, no effective control is possible.

As the provision for these charges should not be distributed throughout the Budget but exhibited separately as sub-heads, provisions for these charges were made in the Budget under the following sub-heads under the Major Head '18.—Other Revenue Expenditure financed from Ordinary Revenues".—

Major head and sub-head.

18.—Other Revenue, etc.—

Establishment

Tools and Plant

The expenditure shown in the Appropriation Accounts was, however, actually distributed in the accounts under the different major heads as shown in the statement below:—

Major Heads, etc	Establishment	Tools and Plant.
	Rs.	Rs.
XVII.—Irrigation, etc.—		
Deduct—Working Expenses	34,690	3,207
18.—Other Revenue Expenditure financed from Ordinary Revenues	96,657	16,209
68.—Construction of Irrigation, etc.	10,65,637	1,20,794
Total ..	11,96,984	1,40,210

5. The gross establishment charges of the Communication, Buildings and Irrigation (Irrigation) Department during the year 1957-58 amounted to Rs.38·86 lacs (3·886 millions) i.e., 7·98 per cent. of the total works outlay of Rs. 4,86·42 lacs (48·642 millions) against the total works as compared with 6·37 per cent. in the preceding year. A sum of Rs. 7·14 lacs (·714 millions) was recovered during the year under review on account of establishment charges. The net establishment charges consequently amounted to Rs. 31·72 lacs (3·172 millions) and were 6·52 per cent. of the total works outlay.

6. A detailed statement of expenditure on important new works is appended at Annexure 'A'. The following table shows the original provision, the final appropriation and the actual works expenditure in the grant:—

Major Head.	Original appropriation.	Final appropriation.	Actual Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—					
Deduct—Working Expenses	40,000	5,000	11,700	—28,300	—3,300
18.—Other Revenue Expenditure financed from Ordinary Revenues.	8,49,000	9,21,100	5,30,316	—3,18,684	—3,90,784
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	8,63,28,000	7,13,66,300	4,53,42,033	—4,09,85,967	—2,60,24,267
Total ..	8,72,17,000	7,23,02,400	4,58,84,049	—4,13,32,951	—2,64,18,351

7. The details of transactions under the head "Suspense" for the year are given in Annexure B. The following table shows the figures under the minor head "Suspense" in the grant.

Major Head.	Actual Expenditure.
XVII.—Irrigation, etc.—	Rs.
Deduct—Working Expenses	3,83,177
18.—Other Revenue Expenditure, etc.	—2,68,715
68.—Construction of Irrigation, etc.	14,65,850

8. The Stores Account of the Irrigation Department for the year is appenped at Annexure C.

ANNEXURE A.

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original appropria-tion.	Modified appropria-tion.	Expen-diture.	Outlay compared with Original appropria-tion More+ Less—.	Outlay compared with Modified appropria-tion More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—					
Deduct—Working Expenses—					
B.—Navigation, Embankment and Drainage Works—					
II.—Other major works for which specific provision was made in the Budget—					
Extensions and Improvements—					
(1) Collectively	40,000	15,000	11,700	—28,300	—3,300
Total XVII—*Deduct*—Working Expenses.	40,000	15,000	11,700	—28,300	—3,300
18.—Other Revenue Expenditure financed from Ordinary Revenues—					
B.—Navigation, Embankment and Drainage Works—					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—					
(2) Construction of a submerged regulator in Kinno Sarkar's Jola, Rajshahi.	6,000	35,600	22,881	+16,881	—12,719

Col. 5.—Explanation not furnished. Col. 6.—Due to late start of work. Estimate Rs.1,40,000 ; expenditure to end of 1957-58 Rs. 1,44,598 ; excess Rs. 4,598 ; in progress.

(3) Protection of Khulna town from the erosion of the River Bhairab.	48,000	48,000	48,111	+111	+111

Estimate Rs. 1,14,077 ; expenditure to end of 1957-58 Rs. 1,71,887; excess Rs. 57,810 ; in progress.

(4) Construction of buildings for Hydraulic Research Laboratory.	20,000	..	79,041	+59,041	+79,041

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,36,000 ; expenditure to end of 1957-58 Rs. 1,95,230 ; excess Rs. 59,230 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs.1 lac for which specific provision was made in the Budget—*contd.*					
(5) Construction of a diversion canal in short circuiting the Kurigram loop of the River Dharla, Rangpur.	42,000	82,000	268	—41,732	—81,732
Cols. 5 and 6.—Due to non-receipt of advice for debit. Estimate Rs. 1,02,000 ; expenditure to end of 1957-58 Rs. 1,21,354 ; excess Rs. 19,354; in progress.					
(6) Construction of brick mattress along left bank slopes of the Ganges at Nawabganj, Rajshahi.	65,000	1,00,000	1,27,784	+62,784	+27,784
Cols. 5 and 6.—Due to emergency of protecting the flood. Estimate Rs. 1,15,000, expenditure to end of 1957-58 Rs. 1,27,784 ; excess Rs. 12,784; in progress.					
(7) Brick mattressing work for the protection of the eroded bank of the Meghna River at Bhairab Bazar, Mymensingh.	1,05,000	..	1,01,925	—3,075	+1,01,925
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,25,073; expenditure to end of 1957-58 Rs. 1,16,955 ; balance Rs. 8,118 ; in progress.					
(8) Improvement of Naleya River, Rangpur.	1,00,000	..	..	—1,00,000	..
Col. 5.—Explanation not furnished. Estimate Rs. 5,40,025 ; expenditure to end of 1957-58 Rs. 4,19,909; balance Rs. 1,20,116; in progress.					
(9) Re-excavation of a khal for drainage of Nakkati and Sunti Beels, Rajshahi.	29,000	29,000	..	—29,000	—29,000
Cols. 5 and 6.—Due to non-adjustment of land cost. Estimate Rs. 1,67,038 ; expenditure to end of 1957-58 Rs. 1,38,032; balance Rs. 29,006; in progress.					
(10) Drainage of Makla and other beels, Jessore.	28,000	..	..	—28,000	..
Col. 5.—Explanation not furnished .Estimate Rs. 1,22,000; expenditure to end of 1957-58 nil; balance Rs. 1,22,000.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*contd.*					
(11) Re-excavation of a khal for drainage of Chukol, Tangorgori and Laksmipur Beels, Rajshahi.	1,00,000	12,000	—17,948	—1,17,948	—29,948
Cols. 5 and 6—Due to transfer of material. Estimate Rs. 2,09,595; expenditure to end of 1957-58 Rs. 1,20,980; balance Rs. 88,615; in progress.					
(12) Bhatia Beel drainage scheme, Rajshahi.	80,000	800	—5,302	—85,302	—6,102
Cols. 5 and 6.—Same as item (11). Estimate Rs.2,58,619 ; expenditure to end of 1957-58 Rs.3,11,012; excess Rs.52,393 ; in progress.					
(13) Re-excavation of Chatra River with side khals, Faridpur.	56,000	55,000	4,432	—51,568	—50,568
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.4,04,038 ; expenditure to end of 1957-58 Rs.3,21,178 ; balance Rs.82,860 ; in progress.					
(14) Re-excavation of Bapmara and Lokenath Maitra Danra, Rajshahi.	37,000	37,000	..	—37,000	—37,000
Cols. 5 and 6.—Non-payment of land compensation by the Collector. Estimate Rs.2,19,218; expenditure to end of 1957-58 Rs.1,85,534 ; balance Rs.33,684 ; in progress.					
(15) Extension of brick mattress along the loop channel of the river Jamuna, Pabna.	10,000	91,300	74,314	+64,314	— 16,986
Col. 5.—Explanation not furnished. Col. 6.—Due to non-execution of certain items of work. Estimate Rs.1,66,139 ; expenditure to end of 1957-58 Rs.2,08,294 ; excess Rs. 42,155; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues— *contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provision was made in the Budget—*contd.*					
(16) Re-excavation of Solabeki Khal, Tippera.	6,000	11,000	..	—6,000	—11,000
Cols 5 and 6.—Same as item (9). Estimate Rs.33,000 ; expenditure to end of 1957-58 *nil*; balance Rs.33,000.					
(17) Re-excavation of a khal from Laskardi to Monohardi Chawk, Dacca.	5,000	..	..	—5,000	..
Col. 5.—Explanation not furnished. Estimate Rs.7,000; expenditure to end of 1957-58 *nil*; balance Rs.7,000.					
(18) Re-excavation of a khal from Fatebasha and Chiralu Khal, in P. S. Nandail, Mymensingh.	2,000	..	4,519	+2,519	+4,519
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.30,465 ; expenditure to end of 1957-58 Rs.5,086 ; balance Rs.25,379 ; in progress.					
(19) Construction of a ringbund at Nawabganj, Rajshahi.	26,000	11,500	..	—26,000	—11,500
Cols. 5 and 6.—Same as item (9). Estimate Rs.61,000; expenditure to end of 1957-58 Rs.19,964 balance Rs.41,317; in progress.					
(20) Re-excavation of a khal from Barasatpur to Amgram, Faridpur.	10,000	..	..	—10,000	..
Col. 5—Explanation not furnished. Estimate Rs.72,000 ; expenditure to end of 1957-58 *nil*; balance Rs.72,000.					
(21) Re-excavation of Goshaipur Danra, Rajshahi.	8,000	8,000	..	—8,000	—8,000
Cols. 5 and 6.—Same as item (9). Estimate Rs.57,000 ; expenditure to end of 1957-58 Rs.18,222 ; balance Rs.38,778 ; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provision was made in the Budget—*concld.*					
(22) Re-excavation of Mogra-Paikura Channel, Mymensingh.	20,000	..	1,047	—18,953	+1,047
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.89,000 ; expenditure to end of 1957-58 Rs.60,668 ; balance Rs.28,332 ; in progress.					
(23) Re-excavation of a drainage channel from Digdari Beel to Barbaria Beel, Mymensingh.	15,000	..	..	—15,000	..
Col. 5.—Explanation not furnished. Estimate Rs.48,000 ; expenditure to end of 1957-58 Rs.21,474 ; balance Rs,26,526 ; in progress.					
(24) Construction of a low earthen bund around Dhopa Beel in P. S. Austagram, Mymensingh.	8,000	..	..	—8,000	..
Col. 5.—Explanation not furnished. Estimate Rs.57,000; expenditure to end of 1957-58 *nil*; balance Rs.57,000.					
(25) Re-excavation of a khal from Bousha Beel to Kotamagra River, Mymensingh.	2,000	..	..	—2,000	..
Col. 5.—Explanation not furnished. Estimate Rs.7,000 ; expenditure to end of 1957-58 *nil*; balance Rs.7,000.					
(26) Construction of brick pitching at Pathanpara, Rajshahi.	5,000	5,000	3,005	—1,995	—1,995
Cols. 5 and 6.—Due to late possession of land . Estimate Rs.70,195 ; expenditure to end of 1957-58 Rs.20,677 ; balance Rs.49,518 ; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*concld.*					
B.—Navigation, Embankment and Drainage Works—*concld.*					
III.—Other major works for which specific provision was not made in the Budget—					
(27) Re-excavation of Bishkhali River in Khulna.	..	40,000	39,526	+39,526	—474

Col. 5.—Explanation not furnished. Estimate Rs.8,94,535 ; expenditure to end of 1957-58 Rs.8,55,999 ; balance Rs.38,536 ; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(28) Constructing a road bridge over Beel Gullee khal in Khulna.	..	20,000	19,851	+19,851	—149

Col. 5.—Explanation not furnished. Estimate Rs.76,443 ; expenditure to end of 1957-58 Rs.19,851 ; balance Rs. 56,592 ; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(29) Construction of a bridge-*cum*-regulator over channel excavated for drainage of Katchna Beel, Dinajpur.	..	9,000	12,185	+12,185	+3,185

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned ; expenditure to end of 1957-58 Rs. 12,185 ; excess Rs.12,185 ; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
IV.—Minor Works—					
(30) Collectively	16,000	3,25,900	14,677	—1,323	—3,11,223
Total 18.—Other Revenue Expenditure, etc.	8,49,000	9,21,100	5,30,316	—3,18,684	—3,90,784

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expendi-ture.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—					
A.—Irrigation Works—					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—					
(31) Karnafuli Multipurpose Project.	3,00,00,000	2,73,54,000	2,06,11,017	—93,88,983	—67,42,983

Cols. 5 and 6.—Non-receipt of materials and non-adjustment of debit memos. Estimate Rs. 18,28,00,000; expenditure to end of 1957-58 Rs. 8,66,18,943; balance Rs. 9,61,81,057; in progress.

(32) Ganges-Kobadak Project (Survey).	16,00,000	16,70,000	12,95,323	—3,04,677	—3,74,677

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 54,00,000; expenditure to end of 1957-58 Rs. 51,36,586; balance Rs. 2,63,414; in progress.

(33) Ganges-Kabadak Project (1st phase).	1,53,03,000	1,52,70,000	56,19,120	—96,83,880	—96,50,880

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,91,02,500; expenditure to end of 1957-58 Rs. 1,91,68,978; excess Rs. 66,478; in progress.

(34) Teesta Project (Main) ..	50,00,000	6,00,000	4,86,179	—45,13,821	—1,13,821

Cols. 5 and 6.—Non-adjustment of survey cost and land cost. Estimate Rs. 1,95,00,000; expenditure to end of 1957-58 Rs. 7,24,119; balance Rs. 1,87,75,881; in progress.

(35) Teesta Sub-Project ..	6,00,000	8,00,000	6,51,214	+51,214	—1,48,786

Col. 5.—Explanation not furnished. Col. 6.—Same as item (9). Estimate Rs. 16,36,000; expenditure to end of 1957-58 Rs. 15,74,923; balance Rs. 61,077; in progress.

B.—Navigation, Embankment and Drainage Works—.					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—					
(36) Drainage from Jahanabad-Tesopara to Barui River, Rajshahi.	30,000	30,000	..	—30,000	—30,000

Cols. 5 and 6.—Same as item (14). Estimate Rs. 1,10,485; expenditure to end of 1957-58 Rs. 93,399; balance Rs. 17,086; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*contd.*					
(37) Re-excavation of canals in Bisha Union, Rajshahi.	20,000	20,000	..	—20,000	—20,(

Cols. 5 and 6.—Same as item (14). Estimate Rs. 1,03,516; expenditure to end of 1957- Rs. 49,764; balance Rs. 53,752; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
(38) Re-excavation of a drainage channel from Ghugudanga and Baragram Beels to River Ichamati, Pabna.	1,00,000	37,000	19,357	—80,643	—17,(

Cols. 5 and 6.—Due to want of requisite materials the regulator was not started. Esti- Rs. 2,56,601; expenditure to end of 1957-58 Rs. 1,34,925; balance Rs. 1,21,676; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
(39) Contour Survey of Mymensingh, Eastern and Major Project Divisions.	15,50,000	..	94,500	—14,55,500	+94,5

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to of 1957-58 Rs. 21,14,629; excess Rs. 21,14,629; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
(40) Re-excavation of Katakhali Khal and Jubilee Channel, Dacca.	66,000	..	..	—66,000	..

Col. 5.—Explanation not furnished. Estimate Rs. 2,55,352; expenditure to end of 1957- Rs. 97,575 ; balance Rs. 1,57,777; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
(41) Re-excavation of a khal from Karka Beel to Dasani River, Mymensingh.	50,000	..	838	—49,162	+8

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,69,088; expenditure to en- 1957-58 Rs. 1,32,358; balance Rs. 36,730; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
(42) Re-excavation of a drainage channel from Beel Dikshi, Pabna.	69,000	69,000	2,793	—66,207	—66,2

Cols. 5 and 6.—Due to non-acceptance of tender for high rates. Estimate Rs.1,69,000; expendi- ture to end of 1957-58 Rs. 2,793; balance Rs. 1,66,207; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expendi-ture.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
8.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*contd.*					
(43) Reclamation of land near Itakhola, Sylhet.	2,38,000	..	..	—2,38,000	..
Col. 5.—Explanation not furnished. Estimate Rs. 4,98,000; expenditure to end of 1957-58 *nil*; balance Rs. 4,98,000.					
(44) Excavation of a shortcut for prevention of erosion of Hospital and Girls' University Colony at Mirzapur by the Bangshi River, Mymensingh.	79,000	..	2,404	—76,596	+2,404
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,79,000; expenditure to end of 1957-58 Rs. 2,414; balance Rs. 1,76,586; in progress.					
(45) Construction of a ring bundh around Iswarganj town, Mymensingh.	26,000	..	..	—26,000	..
Col. 5.—Explanation not furnished. Estimate Rs. 1,06,000; expenditure to end of 1957-58 *nil*; balance Rs. 1,06,000.					
(46) Construction of second retired line covering the branches in the Brahmapur-Bhwaniganj Embankment, Noakhali.	1,73,000	1,86,000	1,85,719	+12,719	—281
Col. 5.—Explanation not furnished. Estimate Rs.3,23,227; expenditure to end of 1957-58 Rs. 2,63,776; balance Rs. 59,451; in progress.					
(47) Re-excavation of Fatiker Khal, Faridpur.	1,28,000	1,28,000	94,372	—33,628	—33,628
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 2,78,400; expenditure to end of 1957-58 Rs. 97,664; balance Rs. 1,80,736; in progress.					
(48) Special repairs to locks and sluices along the Madaripur Beel Route, Faridpur.	83,000	50,000	88,185	+5,185	+38,185
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 2,33,000; expenditure to end of 1957-58 Rs. 88,185; balance Rs. 1,44,815; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*contd.*					
(49) Special repairs to Southern embankment along the Madaripur Beel Route, Faridpur.	1,88,000	1,88,000	1,76,038	—11,962	—11,962

Cols. 5 and 6.—Due to lesser work than anticipated. Estimate Rs. 3,88,000; expenditure to end of 1957-58 Rs. 2,14,104; balance Rs. 1,73,896; in progress.

(50) Re-excavation of Chowlakati, Chakhar, Wazirpur Bharani-Khal, Bakerganj.	66,000	40,000	37,773	—28,227	—2,227

Cols. 5 and 6.—Same as item (2)—Col. 6. Estimate Rs. 1,66,000; expenditure to end of 1957-58 Rs. 37,773; balance Rs. 1,28,227; in progress.

(51) Improvement of Mahalanga Beel, Chittagong.	50,000	1,20,000	21,973	—28,027	—98,027

Cols. 5 and 6.—Same as item (9). Estimate Rs. 2,00,000; expenditure to end of 1957-58 Rs. 21,973; balance Rs. 1,78,027; in progress.

(52) Umikhali, Rajarkul and Sandia drainage scheme, Chittagong.	2,58,000	2,12,000	59,181	—1,98,819	—1,52,819

Cols. 5 and 6.—Non-adjustment of land cost and slow progress of work for want of materials. Estimate Rs. 4,58,000; expenditure to end of 1957-58 Rs. 59,181; balance Rs. 3,98,819; in progress.

(53) Modia and other beels drainage scheme, Jessore.	1,25,000	70,000	42,818	—82,182	—27,182

Cols. 5 and 6.—Due to non-execution of the work upto expectation due to hard soil and local opposition. Estimate Rs. 3,75,613; expenditure to end of 1957-58 Rs. 42,818; balance Rs. 3,32,795; in progress.

(54) Improvement of drainage system of Kashba-Majail Union Board, Faridpur.	27,000	86,000	66,791	+39,791	—19,209

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,26,699; expenditure to end of 1957-58 Rs. 71,322; balance Rs. 55,377; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More + Less —.	Outlay compared with Modified appropriation. More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Contruction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works.—*contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*contd.*					
(55) Improvement of Chinakuri, Tarafara and Chitli Beels, Mymensingh.	5,92,000	..	3,80,849	—2,11,151	+3,80,849
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 9,92,000; expenditure to end of 1957-58 Rs. 4,04,154; balance Rs. 5,87,846; in progress.					
(56) Re-excavation of a khal from Mograpara to Narayanganj, Dacca.	4,00,000	..	53,386	—3,46,614	+53,386
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 4,74,328; expenditure to end of 1957-58 Rs. 1,70,140; balance Rs. 3,04,188; in progress.					
(57) Drainage of Panchanalia and Koya Beels, Rangpur.	50,000	50,000	50,000	..	..
Estimate Rs. 2,98,000; expenditure to end of 1957-58 Rs. 3,02,619; excess Rs. 4,619; in progress.					
(58) Pathraj Bundh in P. S. Boda and Atwari, Dinajpur.	40,000	40,000	29,228	—10,772	—10,772
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 2,49,000; expenditure to end of 1957-58 Rs. 2,33,513; balance Rs. 15,487; in progress.					
(59) Re-excavation of a drainage channel for Chalan Beel area in Pabna.	11,000	9,000	—553	—11,553	—9,553
Cols. 5 and 6.—Same as item (14). Estimate Rs. 1,45,158; expenditure to end of 1957-58 Rs. 1,31,922; balance Rs. 13,236; in progress.					
(60) Drainage of Chinadanga and Santoil Beels, Rajshahi and Pabna.	1,50,000	20,000	21,002	—1,28,998	+1,002
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 3,04,386; expenditure to end of 1957-58 Rs. 1,21,387; balance Rs. 1,82,999; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*contd.*					
(61) Barabila and other beels drainage scheme, Jessore.	75,000	1,00,000	85,132	+10,132	—14,8
Col. 5.—Explanation not furnished. Col. 6.—Due to slow progress of work for w[illegible] of iron materials within the financial year. Estimate Rs. 5,04,116; expenditure to end [illegible] 1957-58 Rs. 4,84,777; balance Rs. 19,339; in progress.					
(62) Resuscitation of dead and dying rivers, Chittagong.	1,50,000	3,26,000	1,57,729	+7,729	—1,68,2
Col. 5.—Explanation not furnished. Col. 6.—Same as item (9). Estimate Rs. 5,72,9[illegible] expenditure to end of 1957-58 Rs. 4,40,001; balance Rs. 1,32,969; in progress.					
(63) Re-excavation of Gobakhali Khal, Mymensingh.	34,000	..	..	—34,000	..
Col. 5.—Due to non-receipt of debit memo. for land acquisition charges. Estim[illegible] Rs. 3,91,265; expenditure to end of 1957-58 Rs. 92,425; balance Rs. 2,98,840; in progress.					
(64) Short circuiting the loops of the Surma River from village Gopal to Jugirgaon, Sylhet.	66,000	39,000	9,647	—56,353	—29,3
Cols. 5 and 6.—Same as item (9). Estimate Rs. 5,46,586; expenditure to end of 1957-[illegible] Rs. 3,88,427; balance Rs. 1,58,159; in progress.					
(65) Short circuiting the loops of river Kushiara from Digalbag to Inathganj, Sylhet.	1,00,000	55,200	..	—1,00,000	—55,2
Cols. 5 and 6.—Same as item (9). Estimate Rs. 4,95,695; expenditure to end of 1957-5[illegible] Rs. 3,50,502; balance Rs. 1,45,193; in progress.					
(66) Chinadi Beel drainage scheme, Dacca.	59,000	..	56	—58,944	—
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,01,722; expenditure to end [illegible] 1957-58 Rs. 73,555; balance Rs. 28,167; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*contd.*					
(67) Re-excavation of a khal for drainage of Boral Beel, Mymensingh.	35,000	..	..	—35,000	..
Col. 5.—Explanation not furnished. Estimate Rs. 1,37,000; expenditure to end of 1957-58 Rs. 82,371; balance Rs. 54,629; in progress.					
(68) Improvement of drainage and flushing of the Beel Slungi and other sister beels, Mymensingh.	40,000	..	..	—40,000	..
Col. 5.—Explanation not furnished. Estimate Rs. 1,08,000; expenditure to end of 1957-58 Rs. 48,419; balance Rs. 59,581; in progress.					
(69) Re-excavation of Namaitkhari Khal, Rajshahi.	1,26,000	25,000	27,417	—98,583	+2,417
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 2,27,000; expenditure to end of 1957-58 Rs. 43,442; balance Rs. 1,83,558; in progress.					
(70) Construction of Kumarnai Bank, Rangpur.	49,000	80,000	79,440	+30,440	—560
Col. 5.—Explanation not furnished. Estimate Rs. 1,50,000; expenditure to end of 1957-58 Rs. 1,19,870; balance Rs. 30,130; in progress.					
(71) Re-excavation of Melar Khal, Khulna.	32,000	32,000	26,984	—5,016	—5,016
Cols. 5 and 6.—Same as item (61)—Col. 6. Estimate Rs. 1,02,991; expenditure to end of 1957-58 Rs. 38,101; balance Rs. 64,890; in progress.					
(72) Re-excavation of Khodar Khal for drainage of Suktail Beel, Faridpur.	52,000	52,000	13,088	—38,912	—38,912
Cols. 5 and 6.—Due to late start of work owing to re-organisation of Irrigation Directorate. Estimate Rs. 1,22,036; expenditure to end of 1957-58 Rs. 13,342; balance Rs. 1,08,694; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropria-tion.	Modified appropria-tion.	Expen-diture.	Outlay compared wit Original appropria-tion More+ Less—.	Modified appropri tion More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works *contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*contd.*					
(73) Re-excavation of Sachia Mitthakir Khal, Bakerganj.	1,40,000	10,000	17,073	—1,22,927	+7,07
Col. 5.—The allotment was reduced due to non-receipt of tenders. Col. 6.—Explanati not furnished. Estimate Rs.2,41,000; expenditure to end of 1957-58 Rs.50,205; balance Rs.1,90,79 in progress.					
(74) Re-excavation of a channel from Chouber-Mahishagari Beel to the river Jamuna, Bogra.	1,00,000	27,000	9,092	—90,908	—17,90
Cols. 5 and 6.—Due to failure of the contractor and non-payment of land cost. Estima Rs. 2,72,000; expenditure to end of 1957-58 Rs. 18,224; balance Rs. 2,53,776; in progress.					
(75) Construction of Flood Embankment for Gobnakhali Beel, Khulna.	2,00,000	3,65,000	3,66,168	+1,66,168	+1,16
Col. 5.—Explanation not furnished. Estimate Rs. 3,18,861; expenditure to end of 1957-5 Rs. 3,97,162; excess Rs. 78,301; in progress.					
(76) Re-excavation of a khal from Pinglakati to Saheberhat, Bakerganj.	63,000	70,000	35,189	—27,811	—34,811
Cols. 5 and 6.—Due to transfer of records from Faridpur (I) Division the work was started lat Estimate Rs. 1,64,000; expenditure to end of 1957-58 Rs. 70,736; balance Rs. 93,264; in progress.					
(77) Construction of a regulator at the mouth of Bhatipara Khal, Faridpur.	86,000	86,000	3,262	—82,738	—82,73
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,96,215 ; expenditure to end o 1957-58 Rs. 53,081; balance Rs. 1,43,134; in progress.					
(78) Improvement of the khal between Bhanga and Fatehpur, Faridpur.	1,09,000	6,000	. .	—1,09,000	—6,00
Cols. 5 and 6.—Due to non-execution of the work owing to late decision on tenders. Estimat Rs. 1,39,225; expenditure to end of 1957-58 Rs. 1,11,322; balance Rs. 27,903; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd,

Description of work.	Original appro- priation.	Modified appro- priation.	Expenditure.	Outlay compared with Original appro- priation. More+ Less—.	Outlay compared with Modified appro- priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*contd.*					
(79) Yarpur Danra scheme, Rajshahi.	1,00,000	73,000	34,466	—65,534	—38,534
Cols. 5 and 6.—Same as item (9). Estimate Rs. 2,03,000; expenditure to end of 1957-58 Rs. 89,671; balance Rs. 1,13,329; in progress.					
(80) Re-excavation of Manpasha-Latimshar Khal, Bakerganj.	84,000	62,000	28,933	—55,067	—33,067
Cols. 5 and 6.—Due to reorganisation of the work and transfer of records from Faridpur (I) Division the work could not be started in time. Estimate Rs. 1,34,000; expenditure to end of 1957-58 Rs. 62,365; balance Rs. 71,635; in progress.					
(81) Deolia-Dukhao Beel drainage scheme, Rangpur.	1,00,000	1,00,000	1,03,921	+3,921	+3,921
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 3,18,000; expenditure to end of 1957-58 Rs. 1,55,154; balance Rs. 1,62,846; in progress.					
(82) Re-excavation of Kuchiamora-Kathiar Khal, Faridpur.	1,00,000	80,000	51,674	—48,326	—28,326
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 3,27,336; expenditure to end of 1957-58 Rs. 1,31,659; balance Rs. 1,95,677; in progress.					
(83) Construction of earthen bunds at Ratnar Bhanga and Pabitra Bhanga in Sylhet.	80,000	46,000	44,786	—35,214	—1,214
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.1,19,000; expenditure to end of 1957-58 Rs. 93,607; balance Rs. 25,393; in progress.					
(84) Re-excavation of Fulki Khal and other connected channels, Mymensingh.	1,00,000	..	9,643	—90,357	+9,643
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,49,278; expenditure to end of 1957-58 Rs. 17,382 ; balance Rs. 1,31,896 ; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropria- tion.	Modified appropria- tion.	Expen- diture.	Outlay compared with Original appropria- tion More+ Less—.	Outlay compared with Modified appropria- tion More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Coustruction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*contd.*					
(85) Prevention of flood in Feni Sub-division.	11,90,000	12,24,000	3,79,451	—8,10,549	—8,44,549
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 39,00,000; expenditure to end of 1957-58 Rs. 6,66,772; balance Rs. 32,33,228; in progress.					
(86) Canalising Balugram-Tentulia Khal, Faridpur.	1,00,000	1,00,000	63,965	—36,035	—36,035
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 16,58,566; expenditure to end of 1957-58 Rs. 12,21,298; balance Rs. 4,37,268; in progress.					
(87) Reclamation of Arial Beel in Dacca.	8,00,000	..	18,18,984	+10,18,984	+18,18,984
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 28,80,000; expenditure to end of 1957-58 Rs. 25,80,105; balance Rs. 2,99,895; in progress.					
(88) Improvement of Alaipur Khal in Khulna.	4,63,000	2,71,000	2,06,551	—2,56,449	—64,449
Cols. 5 and 6.—Same as item (61)—Col. 6. Estimate Rs. 5,64,001; expenditure to end of 1957-58 Rs. 2,73,671 ; balance Rs. 2,90,330; in progress.					
(89) Construction of Regulator lock over Garidaha Khal and re-excavation of certain khals in Faridpur.	3,00,000	3,00,000	1,74,806	—1,25,194	—1,25,194
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 8,80,445; expenditure to end of 1957-58 Rs. 2,45,963; balance Rs. 6,34,482; in progress.					
(90) Reclamation of land near Itakhola, Sylhet.	3,49,000	2,00,000	1,32,725	—2,16,275	—67,27
Cols. 5 and 6.—Same as item (9). Estimate Rs.4,99,000; expenditure to end of 1957-58 Rs.2,23,433; balance Rs.2,75,567; in progress.					
(91) Drainage of Pyangul Pargona, Sylhet.	3,13,000	3,15,000	3,18,831	+5,831	+3,8
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.7,13,000; expenditure to end of 1957-58 Rs.3,46,180; balance Rs.3,66,820; in progress.					

ANNEXURE A—*contd.*

Detatiled Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*contd.*					
(92) Short circuiting the river Surma near Kalu Rakha, Sylhet.	2,70,000	37,000	24,800	—2,45,200	—12,200

Cols. 5 and 6.—Due to non-settlement of tender rates. Estimate Rs.3,66,000; expenditure to end of 1957-58 Rs. 38,034; balance Rs.2,27,966; in progress.

(93) Re-excavation of a channel for drainage of Basherpata Kole, Pabna.	1,00,000	22,500	9,950	—90, 050	—12,550

Cols. 5 and 6.—Same as item (26). Estimate Rs.1,73,000 ; expenditure to end of 1957-58 Rs.60,950; balance Rs.1,12,050; in progress.

(94) Improvement of Naragati Khal, Jessore.	1,56,000	1,56,000	1,56,217	+217	+217

Estimate Rs.2,05,526; expenditure to end of 1957-58 Rs.1,56,217; balance Rs.49,309; in progress.

(95) Excavation of a khal for drainage of Sapati Haor, Sylhet.	1,50,000	2,50,000	1,52,568	+2,568	—97,432

Col. 5.—Explanation not furnished. Col. 6.— Same as item (9). Estimate not sanctioned; expenditure to end of 1957-58 Rs. 1,52,568; excess Rs.1,52,568; in progress.

(96) Re-excavation of Mirgi Khal, Faridpur.	3,50,000	2,20,000	1,66,856	—1,83,144	—53,144

Cols. 5 and 6.—Explanation not furnished. Estimate Rs.4,45,400; expenditure to end of 1957-58 Rs.2,27,694; balance Rs.2,17,706; in progress.

(97) Re-excavation of a drainage channel from Barvia-Khola Kamargonj and Amhati Beels to Naroda river, Rajshahi.	1,00,000	1,00,000	95,668	—4,332	—4,332

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned ; expenditure to end of 1957-58 Rs.1,07,353; excess Rs.1,07,353; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure of Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*contd.*					
(98) Re-excavation of a channel from Saidpur to Bidirpur, Rajshahi.	1,00,000	1,00,000	84,889	—15,111	—15,111
Cols. 5 and 6.—Same as item (14). Estimate Rs.1,65,100; expenditure to end of 1957-58 Rs.1,36,734; balance Rs.28,366; in progress.					
(99) Flushing and drainage scheme for the Jalka Beel, Pabna.	1,00,000	20,000	7	—99,993	—19,993
Cols. 5 and 6.—Same as item (42). Estimate not sanctioned; expenditure to end of 1957-58 Rs.7; excess Rs.7; in progress.					
(100) Cherulia Pachulia Khal Scheme, Bogra.	1,00,000	57,000	34,933	—65,067	—22,067
Cols. 5 and 6.—Slow progress of work due to late acceptance of tender. Estimate not sanctioned; expenditure to end of 1957-58 Rs.34,933; excess Rs.34,933; in progress.					
(101) Flood preventive scheme in Akhaura, Tippera.	1,64,000	1,15,000	85,100	—78,900	—29,900
Cols. 5 and 6.—Same as item (9). Estimate not sanctioned; expenditure to end of 1957-58 Rs.85,100; excess Rs.85,100; in progress.					
(102) Re-excavation of Mirgi river and reclamation of Baisha and other beels, Mymensingh.	11,45,000	..	2,36,896	—9,08,104	+2,36,896
Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs.2,37,988; excess Rs.2,37,988; in progress.					
(103) Improvement of Waterways route from Narayanganj to Chalna.	25,00,000	5,00,000	48,902	—24,51,098	—4,51,098
Cols. 5 and 6.—Same as item (26). Estimate not sanctioned; expenditure to end of 1957-58 Rs.49,088; excess Rs.49,088; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropria-tion.	Modified appropria-tion.	Expen-diture.	Outlay compared with Original appropria-tion More+ Less—.	Outlay compared with Modified appropria-tion More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
.—Navigation, Embankment and Drainage Works—*contd.*					
—Major works above Rs.1 lac for which specific provision was made in the Budget—*contd.*					
(104) Cross bundh over Meghna Channel as a site east of Bhawaniganj and west of Desherhat, Noakhali.	9,92,000	9,06,000	8,66,945	—1,25,055	—39,055
Cols. 5 and 6.—Same as item (2)—Col. 6.—Estimate not sanctioned; expenditure to end of 957-58 Rs.8,67,020; excess Rs.8,67,020; in progress.					
(105) Extension of Kalapani Embankment, Rangpur.	3,00,000	3,00,000	2,43,505	—56,495	—56,495
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.15,50,415; expenditure to end of 957-58 Rs.9,56,220; balance Rs.5,94,195; in progress.					
(106) Gaibandha Protection Scheme, Rangpur.	10,000	10,000	42,206	+32,206	+32,206
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.2,56,368; expenditure to end of 957-58 Rs.1,05,326; balance Rs.1,51,042; in progress.					
(107) Comprehensive Drainage Scheme for Faridpur District.	20,00,000	20,00,000	16,71,458	—3,28,542	—3,28,542
Cols. 5 and 6.—Due to non-adjustment of balance for want of particulars from the Executive Engineer, Flood Control (II) Division. Estimate Rs. 4,35,00,000; expenditure to end of 957-58 Rs.22,39,595; balance Rs.4,12,60,405; in progress.					
(108) Pilot project for afforestation.	1,00,000	66,000	68,292	—31,708	+2,292
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.1,60,000; expenditure to end of 957-58 Rs.72,637; balance Rs.87,363; in progress.					
(109) Protection work for Serajganj Town, Pabna.	2,00,000	..	..	—2,00,000	..
Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 *nil.*					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More +, Less —.	Outlay compared with Modified appropriation. More +, Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs.1 lac for which specific provision was made in the Budget—*contd.*					
(110) Improvement and canalisation of the old course of the Brahmaputra river, Mymensingh.	4,00,000	..	..	—4,00,000	..

Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957- *nil.*

(111) Protection work ~~of~~ of Dacca Town.	8,00,000	..	..	—8,00,000	..

Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957- *nil.*

(112) Protection work of Faridpur Town.	2,00,000	..	..	—2,00,000	..

Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957- *nil.*

(113) Raised platforms in rural areas (five pilot schemes).	7,00,000	..	1,77,167	—5,22,833	+1,77,16

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 3,80,000; expenditure to end of 1957-58 Rs. 5,28,476; excess Rs. 1,48,476; in progress.

(114) Dredging the Gumti river, Tippera.	20,00,000	14,25,000	9,24,132	—10,75,868	—5,00,86

Cols. 5 and 6.—Same as item (9). Estimate Rs. 41,08,000; expenditure to end of 1957- Rs. 21,39,688; balance Rs. 19,68,312; in progress.

(115) Escapes and diversion channel from the Gumti river, Tippera.	2,00,000	..	..	—2,00,000	..

Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957- *nil.*

(116) Strengthening the Gumti Embankment, Tippera.	10,00,000	17,20,000	7,07,932	—2,92,068	—10,12,06

Cols. 5 and 6.—Same as item No. (9). Estimate Rs. 32,85,906; expenditure to end of 1957- Rs. 16,21,457; balance Rs. 16,64,449; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*contd.*					
(117) Flood Control in Daldah Basin.	2,00,000	..	..	—2,00,000	..
Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 *nil*					
(118) Flood Control in Mohuri Basin.	4,00,000	..	..	—4,00,000	..
Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 *nil.*					
(119) Flood Control in Dakatia	20,00,000	..	..	—20,00,000	..
Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 *nil.*					
(120) Marginal Embankment along the right bank of Sutki Nadi, Sylhet.	10,00,000	10,00,000	9,82,701	—17,299	—17,299
Estimate Rs.22,04,102; expenditure to end of 1957-58 Rs.17,06,564; balance Rs.4 97,538; in progress.					
(121) Improvement of water logged area between Surma and Kushiara river to the east of Railway line, Sylhet.	2,00,000	..	..	—2,00,000	..
Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 *nil.*					
(122) Improvement of water logged area between Surma and Kushiara river to the west of Railway line, Sylhet.	2,00,000	..	..	—2,00,000	..
Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 *nil.*					
(123) Drainage of Mane River basin, Sylhet.	1,50,000	..	..	—1,50,000	..
Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 *nil.*					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropria-tion.	Modified appropria-tion.	Expen-diture.	Outlay compared with Original appropria-tion More+ Less—.	Modified appropria-tion More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provision was made in the Budget—*concld.*					
(124) Minimising flood intensity of Khoai river, Sylhet.	**1,00,000**	..	..	**—1,00,000**	..

Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 nil

(125) Re-suscitation of Sakha Barrack, Sylhet.	**2,30,000**	..	..	**—2,30,000**	..

Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure ot end of 1957-58 nil

(126) Extension of Surma dyke, Sylhet.	**1,50,000**	..	..	**—1,50,000**	..

Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 nil

(127) Improvement of Ghungur Nadi, Tippera.	**20,00,000**	**25,05,000**	**7,50,724**	**— 12,49,276**	**—17,54,276**

Cols. 5 and 6.—Same as item (9). Estimate Rs.71,77,588; expenditure to end of 1957-58 Rs.18,30,421; balance Rs.53,47,167; in progress.

(128) Construction of flood embankment along the right bank of Jamuna from Gaibanda town to Kurigram.	**4,00,000**	..	**1,59,468**	**—2,40,532**	**+1,59,468**

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs.1,59,468; exsess Rs.1,59,468; in progress.

(129) Gathakata-Dariapur-Jagannathpur embankment, Rajshahi.	**4,10,000**	..	..	**—4,10,000**	..

Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 nil

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropria-tion.	Modified appropria-tion.	Expen-diture.	Outlay compared with Original appropria-tion More+ Less—.	Outlay compared with Modified appropria-tion More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provision was made in the Budget—					
(130) Re-excavation of a khal for the drainage of Araditch Bara beel and other beels in Betai river, Mymensingh.	20,000	..	12,729	—7,271	+12,729
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.44,000; expenditure to end of 1957-58 Rs.12,729; balance Rs.31,271; in progress.					
(131) Excavation of Darga beel Khal in Radhanagar Union, Dacca.	18,000	..	361	—17,639	+361
Col. 5.—Explanation not furnished. Estimate Rs.38,000; expenditure to end of 1957-58 Rs.495; balance Rs.37,505; in progress.					
(132) Re-excavation of Atiyabari-Ramjan Bibi Khal, Noakhali.	11,000	11,000	11,477	+477	+477
Estimate Rs.30,774; expenditure to end of 1957-58 Rs.19,823; balance Rs.10,951; in progress.					
(133) Re-excavation of Karya Khal, Noakhali.	26,000	26,000	15,409	—10,591	—10,591
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.66,267; expenditure to end of 1957-58 Rs.16,214; balance Rs.50,053; in progress.					
(134) Re-excavation of Sonagazi Khal, Noakhali.	33,000	33,000	8,483	—24,517	—24,517
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.83,387; expenditure to end of 1957-58 Rs.60,804; balance Rs.22,583; in progress.					
(135) Re-excavation of the Titus river from Haripur to Chandpur, Tippera.	11,000	8,000	7,951	—3,049	—49
Col. 5.—Explanation not furnished. Estimate Rs.26,000; expenditure to end of 1957-58 Rs.18,995; balance Rs.7,005; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expen-diture.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provision was made in the Budget—*contd.*					
(136) Re-excavation of Khalla Khal, Tippera.	15,000	6,000	5,352	—9,648	—648
Cols. 5 and 6.—Same as item (9). Estimate Rs.45,000; expenditure to end of 1957-58 Rs.5,352; balance Rs.39,648; in progress.					
(137) Re-excavation of Naikhal Dankar and Katakhal, Tippera.	17,000	11,000	10,625	—6,375	—375
Col.5.—Explanation not furnished. Estimate Rs.42,000; expenditure to end of 1957-58 Rs. 21,402; balance Rs. 20,598; in progress.					
(138) Re-modelling the Kalapani Embankment, Rangpur.	24,000	24,000	34,674	+10,674	+10,764
Cols. 5. and 6.—Due to change in design. Estimate Rs.94,000; expenditure to end of 1957-58 Rs.75,269; balance Rs.18,731; in progress.					
(139) Re-excavation of Rajapur-Pargopalpur Khal, Bakerganj.	22,000	22,000	25,773	+3,773	+3,773
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.62,000; expenditure to end of 1957-58 Rs.25,773; balance Rs.36,227; in progress.					
(140) Re-excavation of Bamrail-Sankarkhali Khal, Bakerganj.	35,000	20,000	25,351	—9,649	+5,351
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.75,000; expenditure to end of 1957-58 Rs.25,351; balance Rs.49,649; in progress.					
(141) Re-excavation of Malayanagar Jore, Chittagong.	22,000	37,000	13,009	—8,991	—23,991
Cols. 5 and 6.—Same as item (9). Estimate Rs.52,000; expenditure to end of 1957-58 Rs.13,009; balance Rs.38,991; in progress.					
(142) Re-excavation of Eochiachara and Dhebarghara, Chittagong.	26,000	58,000	18,397	—7,603	—39,603
Cols. 5 and 6.—Same as item (9). Estimate Rs.66,000; expenditure to end of 1957-58 Rs.18,397; balance Rs.47,603; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provision was made in the Budget—*contd.*					
(143) Dalahara Scheme, Chittagong.	6,000	35,000	18,456	+12,456	—16,544
Col. 5—Explanation not furnished. Col. 6.—Slow progress of work. Estimate Rs.31,000; expenditure to end of 1957-58 Rs.28,552; balance Rs.2,448; in progress.					
(144) Re-excavation of Ghatmajhi-Baherandi Khal, Faridpur.	7,000	7,000	..	—7,000	—7,000
Cols. 5 and 6.—Same as item (9). Estimate Rs.52,000; expenditure to end of 1957-58 *nil*; balance Rs.52,000; in progress.					
(145) Re-excavation of Gopinathpur-Uttarpara Khal, Faridpur.	10,000	8,000	3,824	—6,176	—4,176
Cols. 5 and 6.—Same as item (9). Estimate Rs. 48,000 ; expenditure to end of 1957-58 Rs.7,068 ; balance Rs.40,932 ; in progress.					
(146) Construction of a bridge-*cum*-regulator in connection with Binnagari and Banchaki beels, Rangpur.	10,000	..	—2,783	+12,783	—2,783
Col. 5.—Explanation not furnished. Col. 6—Same as item (11). Estimate Rs.32,000 ; expenditure to end of 1957-58 Rs.14,080 ; balance Rs.17,920 ; in progress.					
(147) Silt clearance of certain khals, Chittagong.	10,000	10,000	..	—10,000	—10,000
Cols. 5 and 6.—Same as item (9). Estimate Rs. 63,926 ; expenditure to end of 1957-58 Rs.46,404; balance Rs.17,522 ; in progress.					
(148) Re-excavation of a khal for drainage of Barsa beel, Mymensingh.	26,000	..	..	—26,000	..
Col.5.—Explanation not furnished. Estimate Rs.66,000 ; expenditure to end of 1957-58 *nil* ; balance Rs. 66,000.					
(149) Re-excavation of Bouler Nadi, Mymensingh.	9,000	..	..	—9,000	..
Col. 5.—Explanation not furnished. Estimate Rs.46,908 ; expenditure to end of 1957-58 Rs. 29,130; balance Rs. 17,778 ; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provision was made in the Budget—*contd.*					
(150) Re-excavation of Duba Chara Khal, Chittagong.	78,000	27,000	..	—78,000	—27,000
Cols. 5 and 6.—Same as item (9). Estimate Rs.70,000 ; expenditure to end of 1957-58 *nil* ; balance Rs.70,000; in progress.					
(151) Re-excavation of a drainage khal for certain beels, Mymensingh.	40,000	..	6,080	—33,920	+6,080
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.46,000 ; expenditure to end of 1957-58 Rs.6,080 ; balance Rs.39,920 ; in progress.					
(152) Re-excavation of drainage channels for Gouri Khal and Larki Khal, Mymensingh.	78,000	..	44,187	—33,813	+44,187
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.88,407 ; expenditure to end of 1957-58 Rs.67,388 ; balance Rs.21,019 ; in progress.					
(153) Re-excavation of Khiral Nadi with its two branches, Tippera.	79,000	93,000	24,918	—54,082	—68,082
Cols. 5 and 6.—Same as item (9). Estimate Rs.86,000 ; expenditure to end of 1957-58 Rs.48,168; balance Rs.37,832 ; in progress.					
(154) Re-excavation of a drainage Channel from Ukiler Beel, Dacca.	40,000	..	15,341	—24,659	+15,341
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.45,000 ; expenditure to end of 1957-58 Rs.15,406 ; balance Rs.29,594 ; in progress.					
(155) Re-excavation of a khal for drainage of Kumira Beel, Mymensingh.	17,000	..	815	—16,185	+815
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.29,086 ; expenditure to end of 1957-58 Rs.815 ; balance Rs.28,271 ; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Improtant New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provision was made in the Budget—*contd.*					
(156) Re-excavation of Mithapur Khal in Dudkhali Union, Faridpur.	19,000	19,000	618	—18,382	—18,382

Cols. 5 and 6.—Same as item (9). Estimate Rs.35,000 ; expenditure to end of 1957-58 Rs.15,930 ; balance Rs.19,070 ; in progress.

(157) Sainagar Beel drainage scheme in P. S. Kaharul, Dinajpur.	6,000	13,000	3,009	—2,991	—9,991

Cols. 5 and 6.—Explanation not furnished. Estimate Rs.26,000 ; expenditure to end of 1957-58 Rs.16,435 ; balance Rs. 9,565 ; in progress.

(158) Re-excavation of a canal for draining outbands in villages Ratanpur, Kadirpur, etc., Kushtia.	37,000	37,000	31,387	—5,613	—5,613

Cols. 5 and 6.—Explanation not furnished. Estimate Rs.57,894 ; expenditure to end of 1957-58 Rs.47,036 ; balance Rs.10,858 ; in progress.

(159) Re-excavation of a channel from Anulia Beel to the River Barani, Rajshahi.	45,000	3,000	2,068	—42,932	—932

Cols. 5 and 6.—Same as item (9). Estimate Rs.55,000 ; expenditure to end of 1957-58 Rs.4,860; balance Rs.50,140 ; in progress.

(160) Re-excavation of Goperdanga Khal with side khals in P. S. Gopalganj, Faridpur.	31,000	40,000	24,258	—6,742	—15,742

Cols. 5 and 6.—Same as item (9). Estimate Rs.97,000 ; expenditure to end of 1957-58 Rs.62,002 ; balance Rs. 34,998 ; in progress.

(161) Re-excavation of a channel from Salua Beel to River Jamuna in P. S. Panchbibi, Bogra.	2,000	4,500	981	—1,019	—3,519

Cols. 5 and 6.—Same as item (9). Estimate Rs.25,000 ; expenditure to end of 1957-58 Rs.2,496 ; balance Rs. 22,504 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.— Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provision was made in the Budget—*contd.*					
(162) Improvement of Salda Beel in P. S. Brahmanbaria, Tippera.	25,000	..	..	—25,000	..

Col. 5.—Explanation not furnished, Estimate Rs.70,000 ; expenditure to end of 1957-5[illegible] *nil*; balance Rs.70,000.

(163) Re-excavation of Tamakpatty Khal in P. S. Nalchity, Bakerganj.	26,000	26,000	18,144	—7,856	—7,85[illegible]

Cols. 5 and 6.—Same as item (9). Estimate Rs.56.000 ; expenditure to end of 1957-58 Rs.38,4[illegible] balance Rs.17,568 ; in progress.

(164) Reclamation and drainage of Chaocha Beel in P. S. Muksadpur, Faridpur.	59,000	19,000	27,523	—31,477	+8,52[illegible]

Cols. 5 and 6.—Due to transfer of the work from Faridpur (I) Division to Flood Control [illegible] Division, Barisal. Estimate Rs.69,000 ; expenditure to end of 1957-58 Rs.94,016 ; excess Rs.25,0[illegible] in progress.

(165) Construction of a bridge-*cum*-regulator at Bagar Ara Beelar Khal in P. S. Hossainpur, Mymensingh.	36,000	..	—702	—36,702	—[illegible]

Cols. 5 and 6.—Explanation not furnished. Estimate Rs.46,467 ; expenditure to end of 195[illegible] Rs.—230 ; balance Rs.46,697 ; in progress.

(166) Re-excavation of Sreemangal Markona Khal for drainage and improvement of land in Boula Beel, Sylhet.	74,000	74,000	67,743	—6,257	—6,2[illegible]

Cols. 5 and 6.—Same as item (9). Estimate Rs. 95,000; expenditure to end of 195[illegible] Rs. 77,574; balance Rs. 17,426; in progress.

ANNEXURE A—*contd.*

Detailed Statement on Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works —*contd.*					
II.—Other major works for which specific provision was made in the Budget—*contd.*					
(167) Re-excavation of a khal from Iswarpur and Dakhinbag to Nalikhan in Balia Beel area, Dacca.	29,000	..	3,314	—25,686	+3,314
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 34,308; expenditure to end of 1957-58 Rs. 3,478; balance Rs. 30,830; in progress.					
(168) Excavation of a new channel and re-excavation of Rupraj in Mouza Natghat, Tippera.	45,000	7,000	6,801	—38,199	—199
Col. 5.—Explanation not furnished. Estimate Rs. 51,000; expenditure to end of 1957-58 Rs. 19,046; balance Rs. 31,954; in progress.					
(169) Re-excavation of a drainage channel from Tilchandi Beel to the Brahmaputra River in P. S. Araihazar, Dacca.	31,000	..	..	—31,000	..
Col. 5.—Explanation not furnished. Estimate Rs. 36,109; expenditure to end of 1957-58 Rs. 539; balance Rs. 35,570; in progress.					
(170) Erecting a sluice gate in Gaglakhali, Sylhet.	12,000	..	..	—12,000	..
Col. 5.—Explanation not furnished. Estimate Rs. 42,000; expenditure to end of 1957-58 *nil*; balance Rs. 42,000.					
(171) Re-excavation of a khal from Tongi Beel to Kachamatia River, Mymensingh.	67,000	..	90,861	+23,861	+90,861
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,67,700; expenditure to end of 1957-58 Rs. 94,987; balance Rs. 72,713 in progress.					
(172) Re-excavation of a khal in Mouza Banal, Dacca.	36,000	..	26,215	—9,785	+26,215
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,35,850; expenditure to end of 1957-58 Rs. 37,589; balance Rs. 98,261; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II—Other major works for which specific provision was made in the Budget—*contd.*					
(173) Re-excavation of Dewankhali Khal and Alimpur Khal, Mymensingh.	68,000	..	43,914	—24,086	+43,914

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 86,355; expenditure to end of 1957-58 Rs. 43,914; balance Rs. 42,441; in progress.

(174) Excavation and Re-excavation of Khals for drainage of the Beel areas under Patha Kata Union, Mymensingh.	59,000	..	484	—58,516	+484

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 88,806; expenditure to end of 1957-58 Rs. 484; balance Rs. 88,322; in progress.

(175) Re-excavation of Kutir Khal, Mymensingh.	39,000	..	18,117	—20,823	+18,117

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 84,110; expenditure to end of 1957-58 Rs. 18,117; balance Rs. 65,993; in progress.

(176) Re-excavation of a khal for improvement of Dhamser Beel, Dacca.	44,000	..	13,928	—30,072	+13,928

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 69,490; expenditure to end of 1957-58 Rs. 15,972; balance Rs. 53,518; in progress.

(177) Construction of a bund near Kadirpur, Jamalpur and Durgapur, Sylhet.	24,000	24,000	22,748	—1,252	—1,252

Cols. 5 and 6.—Same as item (9). Estimate not sanctioned; expenditure to end of 1957-58 Rs. 41,933; excess Rs. 41,933 ; in progress.

(178) Re-excavation of Sonagazi Khal, Noakhali.	62,000	..	..	—62,000	..

Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 *nil*.

(179) Re-excavation of Kodal Dhoa Khal, Bakerganj.	46,000	46,000	30,151	—15,849	—15,849

Cols. 5 and 6.—Same as item (49). Estimate not sanctioned; expenditure to end of 1957-58 Rs. 30,151; excess Rs. 30,151; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provision was made in the Budget—*concld.*					
(180) Serala Chalunia Beel Scheme, Rangpur.	81,000	81,000	94,990	+13,990	+13,990
Cols. 5 and 6.—Due to adjustment of materials. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 1,00,009; excess Rs. 1,00,009; in progress.					
(181) Reclamation of Kanchan Beel, Dinajpur.	50,000	50,000	42,072	—7,928	—7,928
Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 52,096; excess Rs. 52,096; in progress.					
(182) Re-excavation of a drainage channel from Kurulia Beel, Pabna.	50,000	42,500	36,329	—13,671	—6,171
Cols. 5 and 6.—Same as item (14). Estimate not sanctioned; expenditure to end of 1957-58 Rs. 36,329; excess Rs. 36,329; in progress.					
(183) Re-excavation of Kumar-Khali, Bakerganj.	39,000	39,000	29,701	—9,299	—9,299
Cols. 5 and 6.—Same as item (49). Estimate not sanctioned; expenditure to end of 1957-58 Rs. 29,701; excess Rs. 29,701; in progress.					
(184) Construction of a regulator-*cum*-lock over Bhadulia Khal, Faridpur.	67,000	25,000	2,240	—64,760	—22,760
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 62,261; expenditure to end of 1957-58 Rs. 2,240; balance Rs. 60,021; in progress.					
(185) Excavation of a drainage channel from Kachiar and Kashiar Beels to the river Dargadaha, Pabna.	47,000	21,000	17,515	—29,485	—3,485
Cols. 5 and 6.—Same as item (14). Estimate not sanctioned; expenditure to end of 1957-58 Rs. 17,515; excess Rs. 17,515; in progress.					
(186) Re-excavation of Katipara Khowkir Khal, Bakerganj.	31,000	40,000	36,342	+5,342	—3,658
Cols. 5 and 6.—Same as item (9). Estimate Rs. 81,000; expenditure to end of 1957-58 Rs. 50,524; balance Rs. 30,476; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
III.—Other major works for which specific provision was not made in the Budget—					
(187) Re-excavation of Bhaduria Khal, Bakerganj.		..	46,507	+46,507	+46,507

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 2,01,423; expenditure to end 1957-58 Rs. 2,15,653; excess Rs. 14,230; in progress.

(188) Re-excavation of Hudrukhali Khal in P.S. Sandwip, Chittagong.	..	7,06,000	61,960	+61,960	—6,44,04

Col. 5.—Explanation not furnished. Col. 6.—Same as item (9). Estimate Rs. 2,61,00 expenditure to end of 1957-58 Rs. 62,033; balance Rs. 1,98,967; in progress.

(189) Improvement of old Dakatia and little Feni river in the Districts of Tippera and Noakhali.	..	23,78,000	1,64,397	+1,64,397	—22,13,60

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end 1957-58 Rs. 19,60,120; excess Rs. 19,60,120; in progress.

(190) Reclamation of Nimaichora and other adjacent Beels, Pabna.	..	32,500	19,857	+19,857	—12,6

Cols. 5 and 6.—Due to the work having not been started in time for want of go quality materials. Estimate Rs. 11,70,802; expenditure to end of 1957-58 Rs. 12,56,176; ex Rs. 85,374; in progress.

(191) Protection of Dewanganj Bazar from the erosion of Brahmaputra River, Mymensingh.	..	..	1,08,773	+1,08,773	+1,08,7

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,63,470; expenditure to end 1957-58 Rs. 1,13,823; balance Rs. 49,647; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
III.—Other major works for which specific provision was not made in the Budget—*contd.*					
(192) Improvement of Homaipur Haor for boro cultivation, Mymensingh.	..	..	96,770	+96,770	+96,770

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs.1,03,705; excess Rs.1,03,705; in progress.

(193) Flood Control Survey work, Rangpur.	..	..	1,89,000	+1,89,000	+1,89,000

Cols. 5 and 6.—Due to adjustment of debit from Survey of Pakistan in March, 1958 (Final) accounts. Estimate not sanctioned; expenditure to end of 1957-58 Rs.1,89,000; excess Rs.1,89,000; in progress.

(194) Re-suscitation of the River Bangshi and Lakhya, Dacca.	..	5,00,000	9,53,172	+9,53,172	+4,53,172

Cols. 5 and 6.—Explanation not furnished. Estimate Rs.17,77,000; expenditure to end of 1957-58 Rs.9,53,172; balance Rs.8,23,828; in progress.

(195) Re-excavation of Pallibera and other Khals in P.S. Bhanga, Faridpur.	..	1,37,000	55,983	+55,983	—81,017

Cols. 5 and 6.—Explanation not furnished. Estimate Rs.2,47,190; expenditure to end of 1957-58 Rs.55,983; balance Rs.1,91,207; in progress.

(196) Improvement of marginal embankment in both bank of Kankri river from Miabazar to Kashinagar, Tippera.	..	50,000	55,114	+55,114	+5,114

Cols. 5 and 6.—Due to more works than anticipated. Estimate not sanctioned; expenditure to end of 1957-58 Rs.55,114; excess Rs.55,114; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*concld.*					
B.—Navigation, Embankment and Drainage Works—*concld.*					
III.—Other major works for which specific provision was not made in the Budget—*concld.*					
(197) Re-excavation of Barguni Khal from Arakan Road to Chamandaria Khal in P.S. Patiya, Chittagong.	..	1,06,000	13,163	+13,163	—92,837

Cols. 5 and 6.—Same as item (26). Estimate not sanctioned ; expenditure to end 1957-58 Rs.13,163; excess Rs.13,163; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More+ Less—.	Modified appropriation More+ Less—.
(198) Contour Survey of Sylhet District.	..	..	10,421	+10,421	+10,421

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end 1957-58 Rs. 10,421; excess Rs. 10,421; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More+ Less—.	Modified appropriation More+ Less—.
(199) Construction of sewers for diverting existing course of Feni river near Char Sonapur, P. S. Sonagazi, Noakhali.	..	..	1,34,652	+1,34,652	+1,34,652

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end 1957-58 Rs. 1,98,151; excess Rs. 1,98,151; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More+ Less—.	Modified appropriation More+ Less—.
IV.—Minor Works—					
(200) Collectively	1,07,000	44,40,600	4,61,158	+3,54,158	—39,79,44
Total 68.—Construction of Irrigation, etc.	8,63,28,000	7,13,66,300	4,53,42,033	--4,09,85,967	--2,60,24,26
Total Irrigation	8,72,17,000	7,23,02,400	4,58,84,049	--4,13,32,951	--2,64,18,35

ANNEXURE B

The minor head "Suspense" accommodates *interim* transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1957-58 under this minor head were under the detailed heads (*i*) Purchases, (*ii*) Stock and (*iii*) Miscellaneous P. W. Advances. The transactions under each of these detailed heads are explained below:—

(*i*) *Purchases*—When materials are received from suppliers, from any other Division or Department for a specific Work or for Stock, their value is credited to the head "Purchases", so that, *per contra*, the cost may be included at once in the accounts of the Work or Stock. When payment is made the head "Purchases" is debited. The head "Purchases", therefore, shows a negative (Credit) balance which represents the value of Stores received but not paid for.

(*ii*) *Stock*—This head is charged with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance of the accounts represents the book value of materials in stock *plus* the unadjusted charges, etc., connected with manufacture.

(*iii*) *Miscellaneous P. W. Advances*—These are of four kinds:—

(*a*) Sales on credit.

(*b*) Expenditure incurred on deposit works in excess of deposits received.

(*c*) Losses, retrenchments, errors, etc.

(*d*) Other items.

Broadly speaking, debits are made to this head for any sums which have eventually to be recovered. The balance under this head represents recoverable amounts.

(2) The transactions under each unit of "Suspense" during the year 1957-58 are exhibited below:—

Detailed Units.	Opening balance.	Debits.	Credits.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
XVII.—Irrigation, etc.				
Deduct—Working Expenses—				
Suspense—				
(*i*) Purchases	Dr.21,71,735	3,13,502	3,24,436	Dr.21,60,801
(*ii*) Stock	Dr. 76,930	3,01,034	1,71,030	Dr.2,06,934
(*iii*) Miscellaneous P.W. Advances	Dr.13,10,363	15,82,996	13,18,889	Dr.15,74,470
Total ..	Dr.35,59,028	21,97,532	18,14,355	Dr.39,42,205

Note—The debit balance against "XVII—Irrigation,etc."—Suspense—(i) Purchases is due to misclassifications which have been set right in the accounts for the year 1958-59.

Detailed Units.	Opening balance.	Debits.	Credits.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure, etc.—				
Suspense—				
(*i*) Purchases	Cr. 37,62,410	11,57,143	15,18,699	Cr.41,23,966
(*ii*) Stock	Dr.7,44,622	3,545	4,106	Dr.7,44,061
(*iii*) Miscellaneous P.W. Advances	Dr.8,13,495	2,37,423	1,44,021	Dr.9,06,897
Total ..	Cr.22,04,293	13,98,111	16,66,826	Cr.24,73,008
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—				
Suspense—				
(*i*) Purchases	Cr.1,04,07,802	81,50,511	1,16,68,191	Cr.1,39,25,482
(*ii*) Stock	Cr.1,53,852	35,42,653	22,86,326	Dr. 11,02,475
(*iii*) Miscellaneous P.W. Advances	Dr.62,52,469	1,38,07,378	1,00,80,175	Dr.99,79,672
Total ..	Cr.43,09,185	2,55,00,542	2,40,34,692	Cr.28,43,335

ANNEXURE C.

Stores Account of the Communication, Buildings and Irrigation (Irrigation) Department for the year 1957-58.

The following table exhibits the stores transactions of various Public Works Divisions (Irrigation) during the year 1957-58. These figures do not include transactions or balances relating to Tools and plant, road metal or materials charged direct to works :—

Name of Division.	Opening balance.	Receipts.	Issues.	Closing balance.	Sanctioned limit of reserve Stock.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Karnafuli Stores ..	—13,07,288	24,82,657	11,99,926	—24,557	28·5 lacs
2. Karnafuli Construction	..	5,97,617	4,90,325	1,07,292	..
3. Rajshahi	62,596	—28,378	674	33,544	..
4. Faridpur	3,432	..	3,432	..	..
5. Dredger	7,65,130	3,01,034	1,71,030	8,95,134	..
6. Bogra	8	..	..	8	..
7. Mymensingh ..	—9,614	..	..	—9,614	..
8. Dinajpur	..	30,228	..	30,228	..
9. Flood Control ..	..	1,695	..	1,695	..
10. Ganges-Kobadak Construction.	61,005	..	61,005	..	..
11. Ganges-Kobadak (Mech. and Elec.).	10,92,431	4,62,379	5,35,070	10,19,740	..

Note 1:—The minus closing balance in respect of the Karnafuli Stores Division is under investigation. The minus closing balance against Mymensingh Division was due to misclassification which has been set right in the accounts for the year 1959-60.

Note 2:—The figures in the Stores Account have not been accepted by the Chief Engineer (Irrigation)for want of necessary particulars from the local officers.

AUDIT COMMENTS

The registers of stock were test-audited during local inspection and the discrepancies and minor defects noticed were pointed out to the authorities concerned through test-audit notes.

2. No limits for Reserve Stock except for the Karnafuli Stores Division were fixed by the Government. It was, therefore, not possible to verify whether the purchases were made in conformity with the Departmental requirements

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations".			
Finance and Revenue Department—			
Charged—			
O. .. .. *2,21,28,200* *S.* .. .. *1,68,12,000* *R.* .. .. *—3,49,99,000*	*39,41,200*	*53,57,294*	*+14,16,094*

Col. 4.—Mainly due to adjustment of a larger amount of interest on Provident Fund accumulations due to increase in the volume of contributions and the number of subscribes (Rs. 5,86,500), late decision of Government to pay the interest charges on Loans taken earlier from the Central Government for the clearance of Bengal Government Debt (Rs. 4,13,797) more interest charges on Ways and Means Advances than anticipated due to drawal of more advances from the State Bank (Rs. 3,99,904) and payment of arrear interest on Permanent Loans towards the close of the year (Rs. 18,932); partly set off by smaller interest charges on Cash Credit Advances from the Banks (Rs. 2,573) and non-payment of any interest on revenue collected (Rs. 500). The excesses were not regularised mostly due to omission and partly due to incorrect estimation.

Voted—			
O. .. .. 1,000 R. .. .. —1,000	..	..	..
For rounding			
Charged	*—200*	..	*+200*
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. *3,49,99,000*	*3,49,99,000*	..	*—3,49,99,000*
Voted—			
R. 1,000	1,000	..	—1,000
Total Grant No. 11.—Interest on Ordinary Debt—			
Charged	*3,89,40,000*	*53,57,294*	*—3,35,82,706*
Voted	1,000	..	—1,000

The above Appropriation Account does not include the following recoveries which have been adjusted in the accounts in reduction of expenditure :—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More + Less —.
1	2	3	4
	Rs.	*Rs.*	*Rs.*
Transfers to other Accounts—			
Charged	*18,51,000*	*80,87,753*	*+62,36,753*

Col. 4.—Due to larger transfers to the Irrigation Department on account of interest charges on Irrigation capital outlay incurred after the 31st March, 1937 (Rs. 62,39,326); partly set off by smaller transfers to the Food Department on account of interest charges on Cash Credit (foodgrains) Advances drawn during the year (Rs. 2,573).

REVIEW.

The original appropriation of Rs. 2,21,28,000 was augmented by a supple-[m]entary appropriation of Rs.1,68,12,000 sanctioned on the 25th March, 1958 [t]o meet the anticipated increases on account of arrear interest charges on Cen-[t]ral loans as well as increased interest on additional drawings from Cash Credit [A]ccount and the Bank.

2. In the charged section the saving of Rs. 3,35,82,706 works out to 86·2 [p]er cent. of the appropriation as compared with 86·4 per cent. in the preceding [y]ear. A sum of Rs. 3,49,99,000 was, however, surrendered converting the saving [i]nto an excess of 35·9 per cent. of the modified appropriation as against the [s]aving of 108·1 per cent. in the previous year.

3. In the voted section the saving was Rs. 1,000 as in the previous year. [T]he amount was, however, surrendered in regularisation of the grant.

4. The supplementary appropriation obtained under the head proved [w]holly unnecessary.

5. The head reveals a case of uncovered excess (*Charged* section).

(*All Charged*).

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1		2	3	4
		Rs.	*Rs.*	*Rs.*
Major Head "23.—Appropriation for Reduction or Avoidance of Debt."				
Finance and Revenue Department—				
Charged—				
O.	*2,47,38,000*			
S.	*1,05,81,000*	*16,68,000*	*16,68,000*	..
R.	*—3,36,51,000*			
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*3,36,51,000*	*3,36,51,000*	..	*—3,36,51,*
Total Appropriation No. 12.—Appropriation for Reduction or Avoidance of Debt	..	*3,53,19,000*	*16,68,000*	*—3,36,51,*

Review.

The original appropriation of Rs.2,47,38,000 was augmented by a sup mentary appropriation of Rs.1,05,81,000 sanctioned on the 25th March, to meet the anticipated increase in expenditure connected with repayment instalments of Central loan that fell due last year.

2. The saving of Rs.3,36,51,000 works out to 95·3 per cent. of the app priation as compared with an even appropriation in the previous year. entire saving of Rs.3,36,51,000 was, however, surrendered.

3. The supplementary appropriation obtained under the head proved wh unnecessary.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less.—
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration".				
Home Department—				
Charged—				
O.	*11,82,860*			
S.	*58,000*	*12,07,074*	*12,24,918*	*+17,844*
R.	*—33,786*			

Col. 4.—Mainly due to creation of certain additional posts in the Assembly Secretariat (Rs.47,636) and excess expenditure on liveries, etc., due to increase in the number of servants in the Government House (Rs.4,050) and revision of pay scales of officers of the Assembly Secretariat during the year (Rs.1,576); partly set off by smaller expenditure due to abandonment of Sessional allowances to the non-gazetted staff of the Assembly Secretariat due to increase in the pay scales (Rs.21,093), smaller expenditure on renewal of furnishing of the Government House due to non-availability of requisite quality of materials (Rs.7,899) and fewer tours undertaken by the then Governor (Rs.6,522). The excesses and savings could not be regularised as the re-appropriation proposed very late by the Assembly Secretariat was not accepted by Government for want of time.

Voted—				
O.	56,45,000	56,95,275	55,46,384	—1,48,891
R.	50,275			

Col. 4.—Mainly transfer of proportionate cost on account of pay and allowances of officers engaged for Pass-Port work to the Central Section of accounts (Rs.1,95,115), non-drawal of pay and allowances by some members of the Assembly (Rs.34,614) and non-supply of some furniture for the Staging Bungalow within the financial year (Rs.9,870); partly set off by adjustment of a debit raised by the Director General, Supply and Development, Karachi, on account of customs duty and sales tax on imported Taxi Meters during, 1954-55 (Rs.90,539) and drawal of pay in the prescribed scale by Instrument Engineer Aircraft Workshop (Rs.1,776). The savings and excesses were not regularised for want of timely information from the local officers.

Finance and Revenue Department—				
O.	1,97,97,100	1,86,10,928	1,90,37,715	+4,26,787
R.	—11,86,172			

Col. 4—*See* paragragh 6 of the Review.

Education Department		16,500	18,182	+1,682

Col. 4.—*See* paragraph 6 of the Review.

Agriculture, Co-operation and Relief Department—				
O.	1,80,000	1,45,190	1,42,392	—2,798
R.	—34,810			
For rounding—				
Charged		*140*	..	*—140*
Voted		400	..	—400

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less—
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. *33,786*	*33,786*	..	*—33,78*
Voted—			
R. 11,70,707	11,70,707	..	—11,70,70
Total Grant No. 13.—General Administration—General Administration—			
Charged	*12,41,000*	*12,24,918*	*—16,0*
Voted	2,56,39,000	2,47,44,673	—8,94,3

The above Appropriation Account does not include the following recoveries whi have been adjusted in the accounts in reduction of expenditure :—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More+ Less—
1	2	3	4
	Rs.	Rs.	Rs
Finance and Revenue Department—			
Civil Secretariat—Charges recoverable from other Governments, Departments, etc.	3,79,500	3,87,497	+7,9
Col. 4.—*See* paragraph 6 of the Review.			
Education Department—			
Primary Education—Tax Establishment—			
Deduct—Charges recoverable from other Governments, Departments, etc.	20,000	..	—20,0
Col. 4.—*See* paragraph 6 of the Review.			
Home Department—			
Directorate of Transportation—			
Deduct—Charges recoverable from other Governments, Departments, etc.	8,70,000	8,93,650	+23,6
Col. 4.—Due to adjustment of arrear petrol oil and motor vehicles hire charges.			
Total Recoveries. ..	12,69,500	12,81,147	+11,6

REVIEW.

The original appropriation of Rs.11,83,000 was augmented by a supplementary appropriation of Rs.58,000 sanctioned on the 25th March, 1958 to meet the anticipated expenditure on account of heavy Trunk Calls and Telephone Charges, contribution for Camp Post Office at Government House and Accommodation Committee.

2. In the charged section the saving of Rs. 16,082 works out to 1·3 per cent. of the appropriation as compared with 13·4 per cent. in the previous year. A sum of Rs. 33,786 was, however, surrendered converting the saving into an excess of 1·4 per cent. of the modified appropriation as against the saving of 0·8 per cent. in the preceding year.

3. In the voted section the saving of Rs.8,94,327 works out to 3·5 per cent. of the grant as compared with 0·4 per cent. in the previous year. A sum of Rs.11,70,707 was, however, surrendered converting the above saving into an excess of 1·1 per cent. of the modified grant as against the saving of 0·8 per cent. in the previous year.

4. In the charged section the reappropriation proved partly injudicious causing excess over allotment.

5. The voted section of the grant presents an instance of omission to surrender the saving.

6. The Controlling Officers have neither accepted the figures (Cols. 1 to 4) nor furnished explanations for variations together with reasons for non-regularisation of the savings/excesses in respect of the following sub-heads inspite of reminders and directives issued from the Finance Department.

(*i*) D.—Commissioners—General and Wards Establishment and E.—District Administration,

(*ii*) E.—District Administration—Primary Education Tax Establishment,

(*iii*) C. 1.—Civil Secretariat (Portion Controlled by Works, Housing and Settlement (C and B) Department.

See also the Audit Report.

Major Head		Final Grant or Appropriation.	Actual Expenditure.	More + Less −
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration".				
Agriculture, Co-operation and Relief Department—				
O.	16,000			
S.	3,000	16,543	16,503	—40
R.	—2,457			
Surrenders or withdrawals within grant or appropriation—				
R.	2,457	2,457	..	—2,457
Total Grant No. 14.—General Administration—Debt Conciliation		19,000	16,503	—2,497

REVIEW.

The original grant of Rs. 16,000 was augmented by a supplementary grant of Rs. 3,000 sanctioned on the 25th March, 1958 to meet the increased expenditure on account of entertainment of additional staff for quick disposal of Debt settlement cases.

2. The saving of Rs. 2,497 works out to 13·1 per cent. of the grant as against the excess of 13·6 per cent. in the previous year. A sum of Rs. 2,457 was, however, surrendered reducing the above saving to 0·2 per cent. of the modified grant.

3. The supplementary grant obtained under the head proved partly unnecessary.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice".				
Judicial Department—				
Charged		*13,05,000*	*13,16,067*	*+11,067*
Voted—				
O.	71,73,950	73,00,950	74,13,623	+1,12,673
S.	1,27,000			
Col. 4.—				
Home Department—				
Voted—				
O.	100	..	..	..
R.	—100			
For rounding		—50	..	+50
Surrenders or withdrawals within grant or appropriation—				
Voted—				
R.	100	100	..	—100
Total Grant No. 15.—Administration of Justice—				
Charged		*13,05,000*	*13,16,067*	*+11,067*
Voted		73,01,000	74,13,623	+1,12,623

REVIEW.

The original grant of Rs. 71,74,000 was augmented by a supplementary grant of Rs. 1,27,000 sanctioned on the 25th March, 1958 to meet the anticipated increased expenditure on account of supply of books to the District and High Court Bar Libraries and the increases in the number of Civil and Criminal cases in the Districts.

2. In the charged section the excess of Rs. 11,067 works out to 0·8 per cent. of the appropriation as against the saving of 1·2 per cent. in the previous year.

3. In the voted section the excess of Rs. 1,12,623 works out to 1·5 per cent. of the grant as against the saving of 0·8 per cent. in the preceding year. A sum of Rs. 100 was, however, surrendered and that maintained the percentage to 1·5 per cent. of the modified grant as compared with 0·3 per cent. in the previous year.

4. The grant presents an instance of omission to obtain additional funds to cover the excesses.

See also the Audit Report.

Major Head. 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	More+ Less—. 4
		Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements".				
Home Department—				
O.	77,98,825	84,55,825	86,17,494	+1,61,66
S.	6,57,000			

Col. 4.—Mainly due to adjustment of debits raised by the Food Department on accou of cost of rice supplied in the previous year (Rs. 96,626); more loss on sale of subsidis food due to rise in the prices of foodstuff (Rs. 54,747) and more expenditure incurred o account of Police Custody due to rise in the prices of foodstuff (Rs. 5,009). The excess could not be regularised partly due to omission and partly due to non-receipt of addition funds from Government.

For rounding	175	..	—175
Total Grant No. 16.—Jails and Convict Settlements	84,56,000	86,17,494	+1,61,4

The above Appropriation Account does not include the following recoveri which have been adjusted in the accounts in reduction of expenditure:—

Nature of Recovery. 1	Estimated Recovery (Revised). 2	Actual Recovery. 3	More+ Less—. 4
	Rs.	Rs.	Rs.
Recoveries, etc.	12,73,000	10,91,136	—1,81,864

Col. 4.—Smaller recoveries on account of Jail supplies due to lesser supply of Jail ma goods than anticipated on account of failure of contractors to supply raw materials in ti (Rs. 2,65,350); partly set off by larger recoveries of cost of basic ration supplied fro Jail Stock due to rise in prices of foodstuff (Rs. 83,238) and adjustment of recoveries f 1956 from other Governments for the maintenance, etc., of ex-Military prisoners confined Jails in East Pakistan (Rs. 248).

Review.

The original grant of Rs. 77,99,000 was augmented by a supplementar grant of Rs. 6,57,000 sanctioned on the 25th March, 1958 to meet the anti cipated increased expenditure resulting from higher cost of foodstuff, increas in prison population and larger purchase of raw materials for production of jai made goods.

2. The excess of Rs. 1,61,494 works out to 1·9 per cent. of the gran as against the saving of 5·1 per cent. in the previous year.

3. The grant presents an instance of omission to obtain additional fund to cover the excesses.

4. The Stores Accounts and Profit and Loss Accounts of the Manufactor Departments of the Dacca, Rajshahi and Comilla Central Jails for the years 195 1956 and 1957 were not made available and as such could not be appended.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police".			
Home Department—			
O. .. .. .. 6,25,68,000 S. .. .. .. 12,71,000 R. .. .. .. —1,001	6,38,37,999	6,31,16,586	—7,21,413
Surrenders or withdrawals within grant or appropriation—			
R. 1,001	1,001	..	—1,001
Total Grant No. 17.—Police	6,38,39,000	6,31,16,586	—7,22,413

The above Appropriation Account does not include the following recoveries which have been adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Recoveries, etc.	1,19,75,000	—17,09,631	1,02,65,369

Col. 4.—Due to smaller recoveries from Central Government on account of Police Force supplied to them (Rs. 60,36,373), absence of recoveries on account of Establishment, etc., charges of the East Pakistan Rifles (Rs. 42,81,000) and smaller recoveries on account of Passport Police based on expenditure (Rs. 87,996); partly set off by larger recoveries from the Central Government on account of cost of Security Control Office staff (Rs. 1,40,000).

REVIEW.

The original grant of Rs. 6,25,68,000 was augmented by supplementary grants of Rs. 8,22,000 and Rs. 4,49,000 sanctioned on the 26th September, 1957 and the 25th March, 1958 respectively to meet the increase in expenditure in connection with anti-smuggling measures, newly created Bureau of Anti-corruption and increased pay and payment of some additional amenities to Ansars.

2. The saving of Rs. 7,22,414 works out to 1·1 per cent. of the grant as against the excess of 1·4 per cent. in the preceding year. A sum of Rs.1,001 was, however, surrendered but that maintained the percentage of the modified grant at 1·1 as against the excess of 5·4 per cent. in the preceding year.

3. The supplementary grant obtained under this head proved partly unnecessary.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less –
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "30.—Ports and Pilotage".				
Home Department.				
O.	8,61,550	13,45,000	7,95,384	–5,49,616
S.	4,83,000			
R.	450			

Col. 4.—Non-payment to the Pakistan Industrial Development Corporation of charges o account of repairs and outfit of the Pooled Launches within the year due to objections raise in Audit (Rs. 5,23,052), non-receipt of supply of full quota of coal for the maintenance o the Pooled Launches by the Collector of a District (Rs. 12,680), smaller expenditure unde head 'Ports Establishment' due to adoption of economy measures (Rs. 5,625), non-payment o arrears of pay and allowances of the Crews of Pooled Launches in the modified scales o pay due to delay in the re-fixation of pay in these cases (Rs. 5,125), non-payment of subsid to the Steam Boat Companies for the period from January to March, 1958 due to issu of the payment order very late in the year (Rs. 1,700) and lesser expenditure in England o account of the trainees sent abroad for training in Hydraulic Engineering (Rs. 1,434). Th saving was not surrendered partly in anticipation of payments before the close of the ye and partly due to non-receipt of information in time from the Local Officers.

For rounding—				
O.	450	..	..	..
R.	–450			
Total Grant No. 18.—Ports and Pilotage ..		13,45,000	7,95,384	–5,49,616

The above Appropriation Account does not include the following recoveri which have been adjusted in the accounts in reduction of expenditure :—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More + Less –
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "30.—Ports and Pilotage".			
Charges recoverable from other Governments, Departments, etc.	75,000	1,12,651	+37,651

Col.4.—More recoveries of the outstanding claims of the Government Dockyard, Naray ganj, after its transfer to the Pakistan Industrial Development Corporation.

Major Head—"73-Capital Outlay, etc".			
Deduct—Receipts and Recoveries on Capital Account.	..	6,06,256	+6,06,25

Col. 4.—Adjustment of sale proceeds of Narayanganj Dockyard to the P.I.D.C.

Total Recoveries, etc.	75,000	7,18,907	+6,43,90

Review.

The original grant of Rs. 8,62,000 was augmented by supplementary gra of Rs. 35,000 and Rs. 4,48,000 sanctioned on the 26th September, 1957 and 25th March, 1958 respectively to meet the expenditure mainly on account Pakistan Industrial Development Corporation's arrear claims for repairs a outfit of Pooled Launches, etc., overseas training of Engineers, arrear b charges for the Port Commissioners, Chittagong and purchase of a launch the Deputy Commissioner, Chittagong Hill Tracts.

2. The saving of Rs. 5,49,616 works out to 40·9 per cent. of the grant compared with 35·1 per cent. in the preceding year.

3. The supplementary grant obtained under this head proved wholly necessary.

4. This head presents an instance of omission to surrender the saving.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "36.—Scientific Departments".				
Education Department—				
O.	56,650	6,330	6,330	..
R.	—50,320			
For rounding—				
O.	350	..	..	..
R.	—350			
Surrenders or withdrawals within grant or appropriation—				
R.	50,670	50,670	..	—50,670
Total Grant No. 19.—Scientific Departments ..		57,000	6,330	—50,670

REVIEW.

The saving of Rs. 50,670 works out to 88·9 per cent. of the grant as compared with 70·5 per cent. in the previous year. The entire saving was, however, surrendered.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More + Less –
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education".			
Education Department—			
Charged	*10,00,000*	*10,00,000*	..
Voted—			
O. .. .. .. 3,55,61,580 } S. .. .. .. 39,21,000 }	3,94,82,580	3,89,35,847	–5,46,733
For rounding—			
Voted	420	..	–420
Total Grant No. 20.—Charges on account of Education—			
Charged	*10,00,000*	*10,00,000*	..
Voted	3,94,83,000	3,89,35,847	–5,47,153

Review.

The original grant of Rs. 3,55,62,000 was augmented by a supplementary grant of Rs. 39,21,000 sanctioned on the 25th March, 1958 to meet the cost of repairs and reconstruction of non-Government Educational Institutions, payment of dearness allowances and provident fund contributions at enhanced rates to the non-Government School and Madrasah Teachers and execution of the revised scheme for Primary Education.

2. In the charged section there is no variation in this year as against the saving of 1·4 per cent. in the previous year.

3. In the voted section the saving of Rs. 5,47,153 works out to 1·4 per cent. of the gross grant as compared with 8·5 per cent. in the preceding year.

4. Supplementary provision obtained under this grant proved partly unnecessary.

5. The Stores Account of the Ahsanullah Engineering College, Dacca, for the year 1957-58 is appended.

Stores Account of the Ahsanullah Engineering College, Dacca for the year 1957-58

Particular	Timber.	Iron.	Paints.	Fuel.	Miscellaneous.	Tools.	Total.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	664	26,781	16,213	5,376	1,62,902	2,04,330	4,16,266
Receipts—							
(*a*) By local purchase	11,810	219	626	41	57,690	374	70,760
(*b*) From other Governments' Departments ..	..	..	..	2,767	12,391	..	15,158
(*c*) From other sources	1,598	435	..	..	12,008	..	14,041
(*d*) Surplus stores found as a result of stock verification.	..	..	..	..	36	..	36
Total Receipts ..	13,408	654	626	2,808	82,125	374	99,995
Grand Total ..	14,072	27,435	16,839	8,184	2,45,027	2,04,704	5,16,261
Issues—							
(*a*) Issues for different works, etc. ..	12,680	11,102	2,507	7,086	86,245	..	1,19,620
(*b*) Depreciations (written-off)	..	..	..	..	158	..	158
(*c*) Losses and shortages found as a result of stock verification.	..	..	..	..	..	*76	76
Total Issues ..	12,680	11,102	2,507	7,086	86,403	76	1,19,854
Closing balance ..	1,392	16,333	14,332	1,098	1,58,624	2,04,628	3,96,407

*Rs.76 representing the value of Tools lost by students, while working in the Workshop and Laboratories, will be recovered and deposited into the Government Treasury in due course.

Certified that the figures represent a fair account of affairs and they agree with the figures recorded in the Departmental Registers. All items of Stores except small Tools have been physically verified.

Dacca,
The 11th January, 1959.

A.B. SALAM,
Store-Keeper.

A.M. AHMED,
Head of Mechanical Engineering Department.

MUFTI ALAUDDIN AHMED,
Accountant.

M.A. RASHID,
Principal, Ahsanullah Engineering College, Dacca.

AUDIT CERTIFICATE.

The Stores Account of the Ahsanullah Engineering College, Dacca, for the year 1957-58 was locally test-audited with reference to the records available in the local office. It is certified that subject to the following audit comments the Account is correct according to the best of my information and in consideration of the explanations given to me.

F. H. KHAN,

Dacca, *Examiner,*

The 18th March, 1959. *Outside Audit Department.*

AUDIT COMMENTS.

Physical verification of small tools was not carried out during the year 1957-58.

2. The sum of Rs.76 representing the value of tools lost by the students has not been recovered.

3. No depreciation on tools has been charged in the Stores Account.

See also the Audit Report.

Major Head.		Final Grant or Apporpriation.	Actual Expenditure.	More + Less —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—Medical".				
Health and Local Self-Government Department—				
O.	67,64,136	64,61,211	67,82,290	+3,21,079
R.	—3,02,925			

Col.4.—Mainly drawal of larger dietary charges than anticipated (Rs.2,56,528), purchase of larger stores in England (Rs.75,681), appointment of a larger number of officers in the provincialised Sadar and Sub-Divisional hospitals and dispensaries (Rs.58,789), drawal of pay and allowances of the staff at the modified scales (Rs.35,461), larger contingent expenditure than anticipated (Rs.21,321) and drawal of arrear travelling allowances by certain officers (Rs.11,061); partly set off by non-supply of drugs and medicines to non-provincialised Thana and Village dispensaries due to late receipt of Government sanction (Rs.50,008), posting of staff drawing lower rates of pay (Rs.49,156), purchase of smaller medical stores locally (Rs.21,577) and non-execution of the repair works, etc., of the Victoria Hospital at Narayanganj due to late receipt of Government order sanctioning the additional fund (Rs.18,241). The excesses and savings were not regularised due to non-receipt of information about the actual expenditure from the local officers in time.

For rounding		—136	..	+136
Surrenders or withdrawals within grant or appropriation—				
R.	3,02,925	3,02,925	..	—3,02,925
Total Grant No. 21.—Medical ..		67,64,000	67,82,290	+18,290

REVIEW.

The excess of Rs. 18,290 works out to 0·3 per cent. of the grant as against the saving of 8·0 per cent. in the preceding year. A sum of Rs. 3,02,925 was, however, surrendered increasing the excess to 4·9 per cent. of the modified grant as compared with 0·7 per cent. in the previous year.

2. This major head is an instance of injudicious surrender causing excess over allotment.

3. This head reveals a case of uncovered excess.

4. The Consolidated Stores Account of the Principal State Hospitals in East Pakistan and the Stores Account of the Central Medical Store, Tejgaon for the years 1956-57 and 1957-58 have not been furnished by the Department and could not, therefore, be appended.

Grant No. 22.—Public Health (All Voted)

See also the Audit Report.

Major Head. 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	More + Less - 4
		Rs.	Rs.	Rs.
Major Head "39.—Public Health".				
Health and Local Self-Government Department—				
O.	41,58,300			
S.	3,60,000	42,66,300	50,54,519	+7,88,21
R.	—2,52,000			
Col.4.—*See* **paragraph 7 of the Review.**				
For rounding		—300	..	+30
Total Major head 39.—Public Health ..		42,66,000	50,54,519	+7,88,51
Major Head "70.—Capital Outlay on Improvement of Public Health". Health and Local Self-Government Department—				
O.	21,70,000	80,63,000	21,80,812	—58,82,18
S.	58,93,000			
Col.4—*See* **paragraph 7 of the Review.**				
Surrenders **or** withdrawals within grant or appropriation—				
R.	2,52,000	2,52,000	..	—2,52,00
Total Grant No. 22.—Public Health ..		**1,25,81,000**	72,35,331	—53,45,66

Review.

The original grant of Rs. 63,28,000 was augmented by a supplementary gran of Rs. 62,53,000 sanctioned on the 25th March, 1958 to meet the anticipated increased expenditure on account of entertainment of additional staff and pur chase of medicines, etc. in connection with control of the outbreak of smal pox as well as implementation of the new Public Health schemes undertaken during the year.

2. The saving of Rs. 53,45,669 works out to 42·5 per cent. of the grant as compared with 23·1 per cent. in the preceding year. A sum of Rs. 2,52,00 was, however, surrendered reducing the saving to 41·0 per cent. of the modified grant as compared with 6·6 per cent. in the previous year.

3. Supplementary grant under Major head "70.—Capital Outlay, etc." prove mostly unnecessary.

4. Major head "70.—Capital Outlay, etc." presents a case of omission t surrender the anticipated saving.

5. Major head "39.—Public Health" is an instance of injudicious surrend causing excess over allotment.

6. Major head "39.—Public Health" reveals a case of uncovered exce

7. The acceptance of the figures in respect of the Major Head 70.—Capi Outlay, etc., and the detailed explanations for the variations in respect of both Major Heads in the grant together with the reasons for non-regularisation of excesses/savings have not been furnished by the Controlling Officers.

8. The details of the transactions under "Works-suspense" are appende **Annexure.**

ANNEXURE.

The transactions under each unit of "Suspense" during the year 1957-58 are exhibited below:—

Detailed Units.	Opening balance.	Debit.	Credit.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
39.—Public Health—				
(*i*) Purchases	Cr. 9,14,962	7,37,540	8,83,410	Cr. 10,60,832
(*ii*) Stock	Dr. 1,11,291	..	..	Dr. 1,11,291
(*iii*) Miscellaneous P.W. Advances ..	Dr. 30,79,718	11,52,299	2,83,491	Dr. 39,48,526
Total ..	Dr. 22,76,047	18,89,839	11,66,901	Dr. 29,98,985
70.—Capital Outlay on Improvement of Public Health—				
(*i*) Purchases	Cr. 1,73,574	..	..	Cr. 1,73,574
(*iii*) Miscellaneous P.W. Advances ..	Dr. 2,250	..	..	Dr. 2,250
Total ..	Cr. 1,71,324	..	..	Cr. 1,71,324

The credit balances of Rs.10,60,832 and Rs.1,73,574 against "Purchases" represent the value of materials purchased but not paid or adjusted during the year.

The debit balance of Rs.1,11,291 against "Stock" has been adjusted in July, 1958.

The debit balances of Rs.39,48,526 and Rs.2,250 against "Miscellaneous P.W. Advances" represent mainly debits on account of cost of works done on behalf of other Public Works Divisions awaiting adjustments.

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary".			
Agriculture, Co-operation and Relief Department—			
O. .. .. .. 27,50,240 R. .. .. .. —2,21,211	25,29,029	23,85,921	—1,43,108

Col. 4.—Mainly due to non-implementation of the Flood Relief Schemes (Rs.1,26,539) and excess lump provision for increased pay under Pay of Establishment (Rs.1,05,656); partly set off by belated adjustment of contingent charges (Rs. 84,767) and adjustment of pay of an officer sent abroad after the close of the year (Rs.4,586). The saving could not be surrendered through omission.

For rounding	—240	..	+240
Surrenders or withdrawals within grant or appropriation—			
R. 2,21,211	2,21,211	..	—2,21,211
Total Grant No. 24.—Charges on account of Veterinary.	27,50,000	23,85,921	—3,64,079

The above Appropriation Account does not include the following recoveries which have been adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Recoveries from other Governments, Departments, etc., on account of Hospitals and Dispensaries.	51,000	..	—51,000

Col.4—The recoveries could not be effected due to the procedure for adjustment having not been finalised till the close of the year.

REVIEW.

The saving of Rs.3,64,079 works out to 13·2 per cent. of the gross grant as compared with 10·4 per cent. in the preceding year. A sum of Rs.2,21,211 was, however, surrendered reducing the saving to 5·6 per cent. of the modified grant as compared with 1·0 per cent. in the previous year.

2. The grant is an instance of omission to surrender savings.

3. The vote of the legislature was obtained on the net amount under the Minor head, "Hospitals and Dispensaries" instead of on the gross amount. This resulted in a less voting of Rs.80,000 under the grant. In order, therefore to keep the Budget Estimates within the voted amount, the provision of Rs.80,000 obtained under the sub-head, "D-6" has not been taken into account for the purpose of Appropriation Accounts.

4. The Major head presents an instance of defective budgeting.

See also the Audit Report.

Major Head.			Final Grant or Appropriation	Actual Expenditure.	More+ Less—.
1			2	3	4
			Rs.	Rs.	Rs.
Major Head "42.—Co-operation".					
Agriculture, Co-operation and Relief Department—					
O.	..	.. 29,93,000	26,64,513	26,81,305	+16,792
R.	..	.. —3,28,487			
Surrenders or withdrawals within grant or appropriation—					
R.	..	.. 3,28,487	3,28,487	..	—3,28,487
Total Grant No. 25.—Charges on Account of Co-operative Credit	..	..	29,93,000	26,81,305	—3,11,695

REVIEW.

The saving of Rs. 3,11,695 works out to 10·4 per cent. of the grant as compared with 0·2 per cent. in the previous year. A sum of Rs. 3,28,487 was, however, surrendered converting the saving into an excess of 0·6 per cent. of the modified grant as compared with 1·0 per cent. in the preceding year.

2. The Account of Land Mortgage Banks for the year ended 31st March, 1958 and the Review thereon are appended.

Account and Review of the Land Mortgage Banks for the year ended 31st March 1958.

Under the Scheme of the Co-operative Land Mortgage Banks, ten Co-operative Land Mortgage Banks were run by the Government of Bengal (Undivided) in selected areas of the Province. Out of these, the Government of East Pakistan are continuing to run seven Co-operative Land Mortgage Banks on the same footing after Independence. The principal objects of the Banks are to afford long-term credit facilities to substantial cultivators, small land owners and rent receivers and the like who fall within the description of "persons of limited means" mentioned in the preamble to the Co-operative Societies Act II of 1912. For entitlement to all the facilities they must be members of the Co-operative Societies.

2. It is provided in paragraph 12 of the Scheme for Co-operative Land Mortgage Banks that the Co-operative Department will make necessary arrangements for the running audit of the accounts of the Banks and will issue necessary instructions regarding the procedure which should be adopted on the following points:—

(1) Preparation of loan applications.

(2) Investigation of title and enquiry into loan applications.

(3) Valuation of land offered as security.

(4) Payment of loans.

(5) Recovery of loans and interests.

(6) Forms to be used for keeping the accounts for Mortgage deeds and deeds of Assignments, etc.

3. Under paragraph 13 of the Scheme the East Pakistan Provincial Co-operative Bank Ltd., is to finance the Land Mortgage Banks in respect of (i) granting loans to Land Mortgage Banks, (ii) floating of Debentures, (iii) appointment of separate committee of management for Land Mortgage Banks with the Registrar as an ex-officio member. This has not, however, been materialised due to non-establishment of the Central Land Mortgage Bank which was designed to co-ordinate the activities of the Land Mortgage Banks in the Province. Accordingly, Government have undertaken the responsibility of granting loans to the Land Mortgage Banks through the East Pakistan Provincial Co-operative Bank and the cost of management of the exisiting Land Mortgage Banks continued to be borne by the Government.

4. The Government of East Pakistan make a grant of subsidies to the Co-operative Land Mortgage Banks every year equal to the amount representing the differences between the gross profits and the management charges in the event of the latter being greater than the former. This arrangement of payment of subsidies to the Banks has been agreed to by the Government upto the period ending 31st March, 1958. The decision regarding the continuance or otherwise of the Government subsidy beyond 31st March, 1958 is under consideration of the Government.

5. The subjoined statement compiled from the Profit and Loss Accounts of these Banks furnished by the Registrar of Co-operative Societies, East Pakistan, shows the general revenue position for the year ended 31st March, 1958 and their financial relation with the Provincial Government. It will be observed from item No. (5) of the statement that during the year under review all the Banks except the Bank at Dacca were running at a profit.

Statement showing the Revenue position of the Land Mortgage Banks for the year ended 31st March, 1958.

Statement showing the Revenue position of the Land Mortgage Banks for the year ended 31st March, 1958.

Particulars.	Pabna.	Jessore.	Comilla.	Mymensingh.	Dacca.	Rajshahi.	Khulna.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Interest earned and other receipts	18,271	17,706	18,066	28,437	24,111	29,951	35,665	1,72,207
(2) *Deduct*—Interest paid and other charges ..	2,663	5,502	7,063	9,893	13,073	5,636	16,667	60,497
(3) Gross Profit	15,608	12,204	11,003	18,544	11,038	24,315	18,998	1,11,710
(4) Management charges	12,430	10,087	10,055	12,352	13,550	12,633	13,965	85,072
(5) Diffierence (More + Less—)	3,178	2,117	948	6,192	—2,512	11,682	5,033	26,638
(6) Cost of management chargeable to Bank's fund [(4)—(7)]	12,430	10,087	10,055	12,352	11,038	12,633	13,965	82,560
(7) Government subsidy	..	..	..	..	2,512	..	..	2,512
(8) Management charges drawn from Government ..	9,747	8,264	7,865	7,859	10,772	8,957	10,639	64,103
(9) Amount recoverable from Banks [(8)—(7)] ..	9,747	8,264	7,865	7,859	8,260	8,957	10,639	61,591
(10) Amount payable to Banks by Government ..	..	..	..	..	..	..	..	..

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+. Less—
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "43.—Industries."				
Commerce, Labour and Industries Department—				
O.	17,93,200			
S.	2,25,000	18,39,617	17,89,716	—49,901
R.	—1,78,583			

Col. 4.— Mainly due to non-payment of subsidy to the Bengal Sugar Mills till the close of the year for want of sanction (Rs. 45,232), and smaller expenditure on pay and allowances in the newly started Directorate of Small and Cottage Industries due to late appointments Rs.6,089); partly set off by larger contingent expenditure than anticipated (Rs. 1,638). The savings were not surrendered partly in anticipation of the payments before the close of the financial year and partly due to omission.

For rounding		—200	..	+200
Major Head "72.—Capital Outlay on Industrial Development."				
Agriculture, Co-operation and Relief Department—				
O.	30,91,000			
R.	—27,91,000	3,00,000	76,040	—2,23,960

Col. 4.—Mainly post-budget decision for partial implementation of the "Expanded Scheme for Reclamation of derelict water areas for production of fish" due to non-availability of the requisite water areas. The saving was not surrendered due to omission.

Commerce, Labour and Industries Department—				
O.	1,45,89,000			
R. ..	—1,05 35,778	40,53,222	40,62,450	+9,228
Total Major Head 72.—Capital Outlay on Industrial Development.		42,53,222	41,38,490	—2,14,732
Surrenders or withdrawals within grant or appropriation—				
R.	1,35,05,361	1,35,05,361	..	—1,35,05,361
Total Grant No.26.—Industries—Industries— ..		1,96,98,000	59,28,206	—1,37,69,794

REVIEW.

The original grant of Rs.1,94,73,000 was augmented by a supplementary grant of Rs.2,25,000 sanctioned on the 25th March, 1958 to meet the anticipated increases in expenditure.

2. The saving of Rs.1,37,69,794 works out to 69·9 per cent. of the grant as compared with 46·3 per cent. in the previous year. A sum of Rs.1,35,05,361 was, however, surrendered reducing the saving to 4·3 per cent. of the modified grant as compared with 38·2 per cent. in the preceding year.

3. The supplementary grant obtained under the head "43.—Industries" proved wholly unnecessary.

4. The Major heads "43.—Industries" and "72.—Capital Outlay, etc." present instances of omission to surrender the savings.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "43.—Industries".				
Agriculture, Co-operation and Relief (Fisheries) Department—				
O.	6,01,200			
S.	69,700	6,42,060	6,17,890	—24,170
R.	—28,840			

Col. 4.—Non-payment of the arrear repair charges of the Departmental Launches till the close of the year due to objections raised in Audit (Rs. 16,507), partial execution of the Scheme of Demonstration fish farms for want of suitable site for construction of ponds (Rs.14,954) and smaller expenditure on the Net Factory due to non-availability of the standard quality of twine (Rs. 4,582); partly set off by procurement of a larger quantity of raw materials for successful execution of the scheme of production of processed fish and fish products (Rs.4,874), larger expenditure on pay and allowances under Fisheries due to drawal of increments (Rs.4,385) and purchase of stores not provided (Rs.2,614). The savings and excesses were not regularised partly in anticipation of payments and partly due to omission.

For rounding		—200	..	+200
Surrenders or withdrawals within grant or appropriation—				
R.	28,840	28,840	..	—28,840
Total Grant No. 27.—Industries—Fisheries ..		6,70,700	6,17,890	—52,810

The above Appropriation Account does not include the following recoveries which have been adjusted in the accounts in reduction of expenditure :—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Amounts recoverable from other Governments, Departments, etc.—			
Piscicultural experiments, Research and Demonstration ..	18,000	..	—18,000

Col. 4.—Due to non-adjustment in accounts of the contribution paid by the Food and Agriculture Council on account of the various Fishery Schemes.

REVIEW.

The original grant of Rs.6,01,000 was augmented by a supplementary provision of Rs.69,700 sanctioned on the 25th March, 1958 to meet the anticipated increases in expenditure.

2. The saving of Rs.52,810 works out to 7·9 per cent. of the grant as compared with 12·3 per cent. in the previous year. A sum of Rs.28,840 was, however, surrendered reducing the saving to 3·7 per cent. of the modified grant as compared with 1·9 per cent. in the previous year.

3. The amount surrendered during the year was not based on correct estimation of the final requirements.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less−.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments".				
Commerce, Labour and Industries Department—				
O.	47,62,595			
S.	1,68,000	44,08,837	43,48,277	−60,560
R.	−5,21,758			
Planning Department—				
O.	2,28,900			
R.	18,125	2,47,025	2,58,596	+11,571
Col. 4.—Explanation not furnished.				
For rounding		−495	..	+495
Surrenders or withdrawals within grant or appropriation—				
R.	5,03,633	5,03,633	..	−5,03,633
Total Grant No. 28.—Miscellaneous Departments ..		51,59,000	46,06,873	−5,52,127

REVIEW.

The original grant of Rs. 49,91,000 was augmented by a supplementary grant of Rs. 1,68,000 sanctioned on the 26th September, 1957 to implement the post-budget decision for construction of office buildings for the Directorate of Jute and the residential building of the Director and also for purchasing furniture for the eight newly created offices of the Inspectors of Jute.

2. The saving of Rs. 5,52,127 works out to 10 per cent. of the grant as compared with 15·9 per cent. in the previous year. A sum of Rs. 5,03,633 was, however, surrendered reducing the above saving to 1·0 per cent. of the modified grant as compared with 15·4 per cent. in the preceding year.

3. Supplementary grant obtained under this head proved wholly unnecessary.

4. This head presents a case of omission to obtain additional fund to cover the anticipated excess.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "50.—Civil Works".				
Works, Housing and Settlement (C & B) Department—				
Charged—				
O.	*1,63,000*			
S.	*50,000*	*1,18,700*	*1,47,306*	*+28,606*
R.	*—94,300*			
Col. 4.—*See* paragraph 8 of the Review.				
Voted.—				
O.	1,65,72,000	1,58,15,421	—2,03,69,860	—3,61,85,281
R.	—7,56,579			
Col. 4.—*See* paragraphs 7 and 8 of the Review.				
Major Head "80.—Town Development Schemes."				
Works, Housing and Settlement (C & B) Department—				
O.	65,64,000	72,76,340	1,13,27,078	+40,50,738
R.	7,12,340			
Col. 4.—*See* paragraph 8 of the Review.				
Major Head "81.—Capital Account of Civil Works outside the Revenue Account".				
Works, Housing and Settlement (C & B) Department—				
O.	14,68,43,000	5,48,66,239	7,78,15,633	+2,29,49,394
R.	--9,19,76,761			
Col. 4.—*See* paragraph 8 of the Review.				
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*94,300*	*94,300*	..	*—94,300*
Voted—				
R	9,20,21,000	9,20,21,000	..	--9,20,21,000
Total Grant No. 29.—Civil Works—				
Charged		*2,13,000*	*1,47,306*	*—65,694*
Voted..		16,99,79,000	6,87,72,851	—10,12,06,149

The above Appropriation Account does not include the following recoveries which have been adjusted in the accounts in reduction of expenditure:—

Nature of Recovery. 1		Estimated Recovery. (Revised.) 2	Actual Recovery. 3	More+ Less–. 4
		Rs.	Rs.	Rs.
Major Head "50.—Civil Works".				
Deduct—Recoveries on account of Sugar Cess Fund and Tools and Plant.	..	3,50,000	35,67,932	+32,17,932
Col. 4.—*See* paragraph 8 of the Review.				
Major Head "80.—Town Development Schemes".				
Deduct—Receipts and Recoveries on Capital Account.	..	10,00,000	8,67,230	–1,32,770
Col. 4.—*See* paragraph 8 of the Review.				
Major Head "81.—Capital Account of Civil Works outside the Revenue Account".				
Deduct—Recoveries from the Centre ..	.	20,25,000	21,66,750	+1,41,750
Col. 4.—*See* paragraph 8 of the Review.				
Total Recoveries, etc. ..	.. ..	33,75,000	66,01,912	+32,26,912

Review.

The original appropriation of Rs. 1,63,000 was augmented by a suppl mentary appropriation of Rs. 50,000 sanctioned on the 25th March, 1958 unde the Major head "50.—Civil Works" (*Charged*) to meet the cost of maintenanc and extensive repairs of roads and buildings.

2. In the charged section the saving of Rs. 65,694 works out to 30·8 pe cent. of the appropriation as compared with 18·1 per cent. in the previous yea A sum of Rs. 94,300 was, however, surrendered converting the saving into a excess of 24·5 per cent. of the modified appropriation as compared with 10· per cent. in the preceding year.

3. In the voted section the saving of Rs. 10,12,06,149 works out to 59· per cent. of the grant as compared with 74·2 per cent. in the previou year. A sum of Rs. 9,20,21,000 was, however, surrendered reducing the savin to 11·8 per cent. of the modified grant as compared with 50·8 per cent. in th preceding year.

4. In view of the ultimate excess, the reappropriations under Major hea "50.—Civil Works" (*Charged*) and "81.—Capital Account of Civil Work etc." (Voted) proved wholly or partly injudicious.

5. The Major head "50.—Civil Works" (Voted) presents an instance of omission to surrender saving.

6. The Major head "80.—Town Development Schemes" and "81.—Capital Account of Civil Works outside the Revenue Account" are cases of omission to obtain additional funds to cover the excesses.

7. The figures of actuals in respect of sub-heads D-Establishment, F-Grants-in-aid and H-Charges in England subordinate to the Major head "50—Civil Works" have not been accepted by the Controlling Officer pending verification of the figures by the Divisions concerned.

8. Detailed explanations for the variations and reasons for their non-regularisation within the financial year have not been received from the Controlling Officers.

9. *Establishment and Tools and Plant Charges of Civil Works.*—The charges for general establishment, ordinary tools and plant and expenditure in England were initially booked in the accounts for 1957-58 under the Major head "50.—Civil Works" and distributed after the close of the year among the Major heads "50.—Civil Works", "63-B—Development—Civil Works", "80.—Town Development Schemes" and "81.—Capital Account of Civil Works outside the Revenue Account" in proportion to the Outlay on works under these heads. This allocation is technically called *pro-rata* distribution. No provision for these charges is, however, made in the budget separately under the different Major heads as expenditure varies in proportion to the works outlay under the system of *prorata* distribution, and consequently no effective control is possible. Provision for these charges was made in the budget under the following sub-heads under the Major head "50.—Civil Works":—

Major head and sub-heads.

50.—Civil Works—

Establishment.

Tools and Plant.

Charges in England.

10. The expenditure shown in the Appropriation Accounts was, however, actually distributed in the accounts under the different Major heads as shown in the statement below:—

Major heads, etc.	Establishment.		Tools and Plant.		Charges in England.
	Charged.	Voted.	*Charged.*	Voted.	
1	2	3	4	5	6
	Rs.	Rs.	*Rs.*	Rs.	Rs.
50.—Civil Works	*1,771*	1,35,013	*271*	20,786	366
63-B.—Development— Civil Works ..	..	6,623	..	1,020	17
80.—Town Development Schemes ..	..	63,606	..	9,798	170
81.—Capital Account of Civil Works outside the Revenue Account.	..	6,71,602	..	1,03,464	1,796
Total ..	*1,771*	8,76,844	*271*	1,35,068	2,349

11. The gross establishment charges of the Communications, Buildings an Irrigation (Communication and Buildings) Department during 1957-58 amount to Rs.44·46 lacs (4·446 millions) against the total works outlay of Rs.719·3 lacs (71·938 millions), i.e. 6·2 per cent. of the outlay as compared with 8· per cent. in the preceding year. A sum of Rs.35·68 lacs (3·568 million was recovered during the year under review on account of establishment charge The net establishment charges consequently amounted to Rs.9·18 lacs 9·1 millions) and were 1·6 per cent. of the total outlay as compared with 8· per cent. in the preceding year.

12. A detailed statement of expenditure on Important New Works i appended at Annexure 'A'. The following table shows the original provision, th final appropriation and the actual works expenditure in this grant :—

Major heads, etc.	Original Appropriation.	Final Appropriation.	Actual Expenditure.	Outlay compared with Original Appropriation More+ Less—.	Outlay compared with Modified Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—					
Original Works—					
Buildings—					
Charged ..	*13,000*	*6,700*	*11,979*	*—1,021*	+5,27
Voted ..	35,72,000	23,98,199	18,46,897	—17,25,103	—5,51,30
Communications ..	26,72,000	25,20,781	25,57,533	—1,14,467	+36,75
Total—					
Charged ..	*13,000*	*6,700*	*11,979*	*—1,021*	+5,27
Voted ..	62,44,000	49,18,980	44,04,430	—18,39,570	—5,14,55
80.—Town Development Schemes.	65,64,000	72,76,340	1,11,72,452	+46,08,452	+38,96,11
81.—Capital Account of Civil Works, etc.—					
Original Works—Buildings	—10,08,93,000	67,18,239	70,70,900	—9,38,22,100	+3,52,68
Communications ..	4,07,00,000	4,76,55,000	4,78,94,147	+71,94,147	+2,39,14
Total ..	14,15,93,000	5,43,73,239	5,49,65,047	—8,66,27,953	+5,91,80
Total Annexure A—					
Charged ...	*13,000*	*6,700*	*11,979*	*—1,021*	+5,27
Voted ...	15,44,01,000	6,65,68,559	7,05,41,929	—8,38,59,071	+39,73,5

13. The details of transactions under the head "Suspense" for the year a given in Annexure "B". The following table shows the figures under the mi head "Suspense" in this grant.

Major heads, etc.	Actual Expenditure
	Rs.
50.—Civil works	
Suspense—	—3,61,01,815
81.—Capital Account of Civil Works etc.	2,25,48,231

14. The Stores Account of the Works, Housing and Settlement (C and B) Department for the year is appended at Annexure 'C'.

15. *Drawal of money for payment of land compensation in violation of the usual procedure*—An Executive Engineer paid a sum of Rs.2 lacs in cash to a Collector in April, 1958 for payment of compensation for lands acquired for road works. By withdrawal of the amount for the aforesaid purpose and debiting it direct to the work in his accounts the Executive Engineer misused his power of drawing cheques from the Treasury and thus violated the procedure laid down in Appendix 15 of the East Pakistan Treasury Rules as well as in the instructions issued by the Audit Office in this behalf.

The procedure and the instructions referred to above required that the Collector on receipt of the proposal for acquisition of lands should prepare an estimate of the amount of compensation and obtain necessary sanction from the Government. He should also prepare and submit to the Audit Office Award Statements in the prescribed form showing the amount payable to each individual owner. On receipt of the requisite sanction from the Government the Collector should either countersign the receipt in the prescribed form and make it payable to the payee at the Treasury or draw the total amount on his own receipt as advance for disbursement to the payee subject to the submission of the payee's receipts to the Treasury Officer immediately after the payment. The vouchers relating to such payment are forwarded by the Treasury Officer to the Audit Office for necessary check and issue of advice to the Executive Engineer concerned for adjustment of the amount in his accounts.

The irregularity committed by the Executive Engineer was duly brought to the notice of the Government, who have warned him and instructed him to be careful in future.

16. *Fictitious adjustment of stock* —In the course of local audit and inspection of the accounts of a certain Public Works Divison conducted during 1958-59, it was revealed that materials worth Rs. 38,000 were transferred, from one work to another at the fag end of the financial year with the obvious intention of showing the grant as utilised in contravention of the financial rules of Government in this respect. The irregularity was condoned by the administrative department with the concurrence of the Finance Department.

17. *Allotment of fund with the obvious intention of creating a new office*:—In the course of local test-audit and inspection of P. W. Divisions conducted in April, 1957, it was revealed that one circle office with two P. W. Divisions was opened in March, 1956 for the execution of an electricity scheme. It was noticed that against a budget allotment of Rs. 91,37,000 for the year 1956-57, the actual expenditure incurred on the scheme amounted to less than a lac of rupees. It was also noticed that the expenditure incurred on establishment during the year far exceeded the outlay on works. It appeared that the allotment of fund made was fictitious and had no factual basis. Obviously this was done with the express intention of creating one circle office with two divisions. This was prejudicial to the financial interest of Government. Government have fully agreed with the contention of audit, and have issued necessary instructions to the departmental officers concerned to be more careful in future in justifying the existence of new offices.

ANNEXURE A.

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—					
Original Works—Buildings.					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—					
(1) Construction of a godown at Chittagong.	80,000	..	..	—80,000	..

Col. 5.—Due to non-sanction of plans and estimates.

(2) Survey Institute Buildings at Mainamati, Tippera.	3,86,000	..	..	—3,86,000	..

Col. 5.—Due to non-execution of the work for administrative reasons. Estimate Rs.7,72,000; expenditure to end of 1957-58 *nil*; balance Rs.7,72,000.

(3) Construction of the new Headquarters of Madaripur Sub-division at Sakuni.	34,000	34,000	34,198	+198	+198

Estimate Rs.10,49,000; expenditure to end of 1957-58 Rs.9,96,388; balance Rs.52,612; in progress.

(4) Conversion of electric supply from D. C. to A. C. in Collectorate Buildings, Rajshahi.	90,000	1,03,400	1,18,726	+28,726	+15,326

Cols. 5 and 6.—Explanation not furnished. Estimate Rs.1,15,000; expenditure to end of 1957-58 Rs.1,18,726; excess Rs.3,726; in progress.

(5) Construction of Treasury Building at Comilla.	35,000	..	..	—35,000	..

Col. 5.—Same as item (2)—Col. 5. Estimate Rs.75,000; expenditure to end of 1957-58 *nil;* balance Rs.75,000.

(6) Acquisition of Commissioner's Bungalow, Chittagong.	1,34,000	1,34,000	1,34,000	..	..

Estimate Rs.1,34,000; expenditure to end of 1957-58 Rs.1,34,000; balance *nil;* completed.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—**contd.**

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Buildings—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*contd.*					
(7) Extension of Sub-Jail at Bagerhat.	67,000	37,000	17,061	—49,939	—19,939

Cols. 5 and 6.—Due to shortage of materials. Estimate Rs.1,61,000; expenditure to end of 1957-58 Rs.17,061; balance Rs.1,43,939; in progress.

(8) Construction of 2nd floor over barracks I and II in the Chittagong District Jail.	35,000	1,800	1,800	—33,200	..

Col. 5.—Late start of work. Estimate Rs.73,000; expenditure to end of 1957-58 Rs 1,800; balance Rs.71,200; in progress.

(9) Construction of stables and Sayees quarters in the Police Training College at Sardah.	1,00,000	10,000	10,543	—89,457	+543

Col. 5.—Explanation not furnished. Estimate Rs.3,89,200; expenditure to end of 1957-58 Rs.10,543; balance Rs.3,78,657; in progress.

(10) Construction of quarters for Deputy Inspector General of Police, Chittagong.	80,000	80,000	61,345	—18,655	—18,655

Cols. 5 and 6.—Same as item (7). Estimate Rs.1,00,000; expenditure to end of 1957-58 Rs.61,345; balance Rs.38,655; in progress.

(11) Construction of buildings for accommodation of Sweepers and Darwans attached to the Police Hospital, Dacca.	32,000	39,000	39,205	+7,205	+205

Col. 5.—Explanation not furnished. Estimate Rs.9,25,000; expenditure to end of 1957-58 Rs.94,649; balance Rs.8,30,351; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Buildings—*contd.*					
I.—Major works above Rs.50 000 for which specific provi ion was made in the B idget—*contd.*					
(12) Construction of stables in the Rajarbagh Police line for the accommodation of horses of the Dacca Mounted Police.	1,27,000	1,27,000	1,22,283	—4,717	—4,717

Cols. 5 and 6.—Due to non-receipt of debit from Electrical Division. Estimate Rs.2,27,000; expenditure to end of 1957-58 Rs. 2,25,033; balance Rs. 1,967; in progress.

(13) Construction of Shahid Memorial in Dacca Medical College compound.	19,000	19,000	37,013	+18,013	+18,013

Cols. 5 and 6.—Accelerated progress of work. Estimate Rs.34,000; expenditure to end of 1957-58 Rs.37,013; excess Rs. 3,013; in progress.

(14) Accommodation for Girls Students, Dacca.	5,00,000	..	..	—5,00,000	..

Col. 5.—Same as item (1)—Col. 5.

(15) Construction of Sadar Hospital at Maijdee, Noakhali.	1,09,000	1,00,000	76,262	—32,738	—23,738

Cols. 5 and 6.—Due to non-receipt of certain machines. Estimate Rs.3,12,000; expenditure to end of 1957-58 Rs. 1,73,555; balance Rs. 1,38,445; in progress.

(16) Construction of buildings for investigation of animal parasites.	30,000	75,000	74,987	+44,987	—13

Col. 5.—Explanation not furnished. Estimate Rs.1,83,000; expenditure to end of 1957-58 Rs 1,33,221; balance Rs.49,779; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Buildings—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*concld.*					
(17) Improvement of Cox's Bazar town as a Sea-side resort.	2,00,000	..	..	—2,00,000	..

Col. 5.—Same as item (1)—Col. 5.

(18) Additional constructions in Eden Buildings.	8,00,000	6,03,526	5,58,102	—2,41,898	—45,424

Cols. 5 and 6.—Due to non-receipt of debits from Resources Division for the materials received. Estimate not sanctioned; expenditure to end of 1957-58 Rs.6,63,918; excess Rs.6,63,918; in progress

II.—Other major works for which specific provision was made in the Budget—					
(19) Extension of the Sadar Registration Record Room at Khulna.	15,000	17,000	15,695	+695	—1,305

Col. 5.—Explanation not furnished. Col. 6.—Same as item (7). Estimate Rs.49,000; expenditure to end of 1957-58 Rs. 42,926; balance Rs.6,074; in progress.

(20) Construction of Sub-treasury Building at Nawabganj, Rajshahi.	12,000	9,000	7,175	—4,825	—1,825

Cols. 5 and 6.—Due to receipt of certain unanticipated credits. Estimate Rs.64,000; expenditure to end of 1957-58 Rs.59,267; balance Rs.4,733; in progress.

III.—Other major works for which specific provision was not made in the Budget—					
(21) Reconstruction of Sub-divisional Officer's Court at Serajganj.	..	80,000	42,248	+42,248	—37,752

Col. 5.—Post-budget work. Col. 6.—Same as item (7). Estimate not sanctioned; expenditure to end of 1957-58 Rs.42,248; excess Rs.42,248; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Buildings—*concld.*					
III.—Other major works for which specific provision was not made in the Budget—*concld.*					
(22) Construction of a house for accommodation of M. P.s' and M. P. A.s at Azimpura.	..	55,000	50,774	+50,774	—4,226

Col. 5—Same as item (21)—Col. 5. Col. 6.—Same as item (8)—Col. 5. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 2,49,876; excess Rs. 2,49,876; in progress.

(23) Extention of Sadar Registration Office and Record Room at Comilla.	..	13,256	13,256	+13,256	..

Col. 5.—Explanation not furnished. Estimate Rs. 25,000; expenditure to end of 1957-58 Rs. 38,836; excess Rs. 13,836; in progress.

IV.—Minor Works—					
(24) Collectively—					
Charged ..	*13,000*	*6,700*	*11,979*	*—1,021*	*+5,279*
Voted ..	6,87,000	8,60,217	4,32,224	—2,54,776	—4,27,993
Original Works—Communications—					
I—Major works above Rs. 50,000 for which specific provision was made in the Budget—					
(25) Improvement of Gopalpur-Laipur Road.	50,000	..	—15,651	—65,651	—15,651

Cols. 5 and 6.—Due to transfer of materials. Estimate Rs. 2,38,800; expenditure to end of 1957-58 Rs. —48,273; balance Rs. —2,87,073; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation. More+ Less—.	Outlay compared with Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*contd.*					
(26) Improvement of Setabganj-Nowpara Road.	25,000	..	4,232	—20,768	+4,232

Col. 5.—Explanation not furnished. Col. 6.—Due to clearance of outstanding liabilities. Estimate Rs. 4,26,000; expenditure to end of 1957-58 Rs. 33,710; balance Rs. 3,92,290; in progress.

(27) Improvement of Subalpurghat to Locknathpur Road.	10,000	..	1,679	—8,321	+1,679

Col. 5.—Explanation not furnished. Col. 6.—Due to taking up of a work of emergent nature. Estimate Rs. 1,18,000; expenditure to end of 1957-58 Rs. 7,730; balance Rs. 1,10,270; in progress.

(28) Improvement of Jurisheola Road.	3,89,000	1,70,000	1,80,654	—2,08,346	+10,654

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 35,62,000; expenditure to end of 1957-58 Rs. 17,18,578; balance Rs. 18,43,422; in progress.

(29) Surface improvement of Chittagong-Arakan Road (Dohazari-Ramu Section).	10,00,000	7,00,000	7,64,277	—2,35,723	+64,277

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 37,77,000; expenditure to end of 1957-58 Rs. 27,18,933; balance Rs. 10,58,067; in progress.

(30) Improvement of Matabi-Raipur Road.	65,000	65,000	56,207	—8,793	—8,793

Cols. 5 and 6.—The quantity of earth work as anticipated was not required at the time of actual execution. Estimate Rs. 13,66,000; expenditure to end of 1957-58 Rs. 9,23,491; balance Rs. 4,42,509; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More + Less —.	Outlay compared with Modified appro-priation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*contd.*					
(31) Improvement of Magura-Jhenidah Road.	80,000	50,000	49,973	—30,027	—27
Col. 5.—Explanation not furnished. Estimate Rs. 9,03,400; expenditure to end of 1957-58 Rs. 8,20,162; balance Rs. 83,238; in progress.					
(32) Improvement of Rohea-Gohalara Road.	10,000	10,000	10,054	+54	+54
Estimate Rs. 2,09,000; expenditure to end of 1957-58 Rs. 2,16,824; excess Rs. 7,824; in progress.					
(33) Improvement of Comilla-Nabinagar Road (Mainamati-Companyganj Road—1st and 2nd phases).	25,000	6,00,000	5,99,330	+5,74,330	—670
Col. 5.—Explanation not furnished. Estimate Rs. 10,04,000; expenditure to end of 1957-58 Rs. 11,91,634; excess Rs. 1,87,634; in progress.					
(34) Chittagong-Kalurghat Road (Portion of C. A. Road).	20,000	20,000	—7,974	—27,974	—27,974
Cols. 5 and 6.—Same as item (25). Estimate Rs. 8,01,000; expenditure to end of 1957-58 Rs. 96,370; balance Rs. 7,04,630; in progress.					
(35) Chittagong Trunk Road.	50,000	50,000	50,640	+640	+640
Estimate Rs. 13,97,000; expenditure to end of 1957-58 Rs. 12,37,369; balance Rs. 1,59,631; in progress.					
(36) Khulna-Daulatpur Road.	88,000	88,000	88,355	+355	+355
Estimate Rs. 4,79,000; expenditure to end of 1957-58 Rs. 3,76,384 ; balance Rs. 1,02,616; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Communi-cations—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*concld.*					
(37) Improvement of road from Dewanhat to Strand Road at Chittagong.	1,07,000	1,07,000	1,06,948	—52	—52

Estimate Rs. 2,57,000; expenditure to end of 1957-58 Rs. 2,58,749; excess Rs. 1,749; in progress.

(38) Improvement of the Begumganj-Matabi Road.	2,00,000	3,000	7,065	—1,92,935	+4,065

Col. 5.—Explanation not furnished. Col. 6.—Due to payment of the liabilities of the previous year. Estimate Rs. 10,00,000; expenditure to end of 1957-58 Rs. 10,69,349; excess Rs. 69,349; in progress.

(39) Modernising the Meherpur-Chuadanga Road.	2,00,000	1,00,000	1,00,281	—99,719	+281

Col. 5.—Explanation not furnished. Estimate Rs. 13,47,000; expenditure to end of 1957-58 Rs. 8,97,075; balance Rs. 4,49,925; in progress.

(40) Improvement of the North Bengal Highway (Dinajpur-Birganj section) including bridges.	60,000	1,74,000	1,81,059	+1,21,059	+7,059

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 9,37,000; expenditure to end of 1957-58 Rs. 11,62,225; excess Rs. 2,25,225; in progress.

(41) Improvement of the Chuadanga-Jhenidah Road.	1,00,000	25,000	33,077	—66,923	+8,077

Col. 5.—Explanation not furnished. Col. 6.—Same as item (26)—Col. 6. Estimate Rs. 9,29,000; expenditure to end of 1957-58 Rs. 8,43,553; balance Rs. 85,447; in progress.

(42) Improvement of Meherpur-Kushtia Road.	50,000	..	1,47,262	+97,262	+1,47,262

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 15,72,000; expenditure to end of 1957-58 Rs. 16,65,045; excess Rs. 93,045; in progress.

(43) Improvement of Gopalpur-Bonarpara Road.	1,000	..	—1,32,102	—1,33,102	—1,32,102

Cols. 5 and 6.—Same as item (25). Estimate Rs. 2.63,000; expenditure to end of 1957-58 Rs. 7,884; balance Rs. 2,55,116; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro- priation.	Modified appro- priation.	Expenditure.	Outlay compared with Original appro- priation More+ Less—.	Outlay compared with Modified appro- priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*concld.*					
Original Works—Communi- cations—*concld.*					
II.—Other major works for which specific provision was made in the Budget—					
(44) Improvement of pro- posed Darsana-Dosta Road.	6,000	..	957	—5,043	+95

Col. 5.—Explanation not furnished. Col. 6.—Same as item (27)—Col. 6. Estimate Rs.86,00 expenditure to end of 1957-58 Rs.24,251 ;balance Rs.61,749 ; in progress.

Description of work.	Original appro- priation.	Modified appro- priation.	Expenditure.	Outlay compared with Original appro- priation More+ Less—.	Outlay compared with Modified appro- priation More+ Less—.
III.—Other major works for which specific provision was not made in the Budget—					
(45) Improvement of Tangail- Porabari Road.	..	3,00,000	3,75,002	+3,75,002	+75,00

Col. 5.—Same as item (21)—Col. 5. Col. 6.—Accelerated work due to urgency. Estima Rs. 13,35,000 ; expenditure to end of 1957-58 Rs.3,75,002; balance Rs.9,59,998 ; in progre

Description of work.	Original appro- priation.	Modified appro- priation.	Expenditure.	Outlay compared with Original appro- priation More+ Less—.	Outlay compared with Modified appro- priation More+ Less—.
IV—Minor Works—					
(46) Collectively	1,36,000	58,781	—43,792	—1,79,792	—1,02,57
Total 50.—Civil Works—					
Charged ..	*13,000*	*6,700*	*11,979*	*—1,021*	*+5,27*
Voted ..	62,44,000	49,18,980	44,04,430	—18,39,570	—5,14,5

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes—					
Town Development Schemes at Dacca.					
1.—Major works above Rs.50,000 for which specific provision was made in the Budget—					
(47) Development of Industrial Area at Tejgaon, Dacca.	1,35,000	1,35,000	1,48,509	+13,509	+13,509
Cols. 5 and 6.—Due to adjustment of some unforeseen debits received at the end of the year. Estimate Rs.37,15,000; expenditure to end of 1957-58 Rs.30,73,266; balance Rs.6,41,734; in progress.					
(48) Development of Private Residential Area at Dhanmandai, Dacca.	20,16,000	18,00,000	18,76,532	—1,39,468	+76,532
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.18,97,000 ; expenditure to end of 1957-58 Rs.37,21,740 ; excess Rs.18,24,740 ; in progress.					
(49) Nawabpur Road extension and Shopping Centre at Dacca.	3,12,000	1,28,140	1,36,924	—1,75,076	+8,784
Col. 5.—Explanation not furnished. Col.6.—Same as item (47). Estimate Rs,7,35,000; expenditure to end of 1957-58 Rs.10,19,134 ; excess Rs. 2,84,134; in progress.					
(50) Development of Commercial and Business area at Motijheel.	3,08,000	2,65,000	2,15,790	—92,210	—49,210
Col. 5.—Explanation not furnished. Col. 6.—Same as item (25). Estimate Rs.25,19,000; expenditure to end of 1957-58 Rs.17,85,932 ; balance Rs.7,33,068 ; in progress.					
(51) Development of an area for Provincial Police Headquarters and Central Government offices and staff quarters at Rajarbagh.	10,16,000	5,46,785	4,72,114	—5,43,886	—74,671
Col. 5.—Explanation not furnished. Col. 6.—Due to non-payment of outstanding debits. Estimate Rs.35,27,000 ; expenditure to end of 1957-58 Rs.34,37,259 ; balance Rs. 89,741 ; in progress.					
(52) Development of Private Tanneries at Dacca.	56,000	56,000	55,416	—584	—584
Estimate Rs.3,79,000 ; expenditure to end of 1957-58 Rs.2,21,986 ; balance Rs.1,57,014 ; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes—*contd.*					
***Town Development Schemes at Dacca*—concld.**					
III.—Other major works for which specific provision was not made in the Budget—					
(53) Realignment of Dilkhusha Road, Dacca.	..	..	—4,658	—4,658	—1,578
Cols. 5 and 6.—Same as item (25). Estimate Rs. 6,76,000; expenditure to end of 1957-58 Rs.1,33,398; balance Rs.5,42,602; in progress.					
IV.—Minor Works—					
(54) Collectively ..	..	17,78,415	..	..	—17,78,415
Town Planning Schemes at Chittagong.					
I.—Major works bove Rs. 50,000 for which specific provision was made in the Budget—					
(55) Development of Industrial Area at Chittagong.	3,99,000	3,99,000	—2,164	—4,01,164	—4,01,164
Col. 5.—Explanation not furnished. Col. 6.—Due to non-payment of land charges by the Collector. Estimate Rs.37,15,000 ; expenditure to end of 1957-58 Rs.30,52,122 ; balance Rs.6,62,878 ; in progress.					
(56) Development of Residential Area at Chittagong.	2,70,000	2,70,000	1,05,844	—1,64,156	—1,64,156
Cols. 5 and 6.—Same as item (55)—Col. 6. Estimate Rs.7,56,000; expenditure to end of 1957-58 Rs.11,22,762 ; excess Rs.3,66,762 ; in progress.					
(57) Development of Commercial Area at Chittagong (extra).	4,12,000	4,12,000	—35,789	—4,47,789	—4,47,789
Cols. 5 and 6.—Same as item (55)—Col.6. Estimate Rs.29,77,000; expenditure to end of 1957-58 Rs.22,07,971 ; balance Rs.7,69,029 ; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes—*contd.*					
Town Planning Schemes at Chittagong—concld.					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*concld.*					
(58) Development of Godown Area at Chittagong.	2,00,000	63,190	—1,13,537	—3,13,537	—1,76,727

Col. 5.—Explanation not furnished. Col. 6.—Same as item (25). Estimate Rs.16,01,000 ; expenditure to end of 1957-58 Rs.9,17,863 ; balance Rs.6,83,137; in progress.

(59) Development of 160 acres of land at Agrabad, Chittagong for offices and staff quarters of Central Government Departments and State Bank, etc.	14,20,000	6,87,000	4,01,079	—10,18,921	—2,85,921

Col. 5.—Explanation not furnished. Col. 6.—Same as item (55)—Col. 6. Estimate Rs.80,37,000; expenditure to end of 1957-58 Rs. 32,69,875 ; balance Rs. 47, 67,125 ; in progress.

II.—Other major works for which specific provision was made in the Budget—					
(60) Development of Commercial area (Original rehabilitation area at Kaibalyadham).	20,000	..	—6,898	—26,898	—6,898

Cols. 5 and 6.—Same as item (25). Estimate not sanctioned ; expenditure to end of 1957-58 Rs. 5,349; excess Rs.5,349 ; in progress.

IV.—Minor works—					
(61) Collectively	..	..	7,35,810	..	—7,35,810
Other Schemes—					
III.—Other major works for which specific provision was not made in the Budget—					
(62) Construction of staff quarters at Azimpura, Dacca.	..	..	6,40,796	+6,40,796	+6,40,796

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned ; expenditure to end of 1957-58 Rs. 6,40,796 ; excess Rs.6,40,796 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes—*contd.*					
Other Schemes—contd.					
III.—Other major works for which specific provision was not made in the Budget—*contd.*					
(63) Construction of staff quarters at Maghbazar, Dacca.	..	..	7,76,655	+7,76,655	+7,76,6[illegible]

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs.7,76,655 ; excess Rs.7,76,655 ; in progress.

(64) Construction of semi-permanent family quarters at Nilkhet Barracks, Dacca.	..	..	3,36,167	+3,36,167	+3,36,1[illegible]

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs.3,36,167 ; excess Rs.3,36,167 ; in progress.

(65) Housing and Settlement Scheme at Dacca.	..	..	2,19,288	+2,19,288	+2,19,2[illegible]

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 2,19,288 ; excess Rs.2,19,288 ; in progress.

(66) Construction of semi-permanent sheds at Plassey Barracks and Azimpura for Class IV employees.	..	..	—4,057	—4,057	—4,05[illegible]

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. —4,057; in progress.

(67) Comprehensive Water Supply and Sewerage Scheme at Dacca.	..	..	5,170	+5,170	+5,17[illegible]

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs.5,170 ; excess Rs. 5,170; in progress.

(68) Ramna Water Supply ..	..	..	3,04,837	+3,04,837	+3,04,8[illegible]

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 3,04,837; excess Rs. 3,04,837; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes—*contd.*					
Other Schemes—contd.					
III.—Other major works for which specific provision was not made in the Budget—*contd.*					
(69) Comprehensive Water Supply and Sewerage scheme at Chittagong.	..	.	3,257	+3,257	+3,257

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 3,257; excess Rs. 3,257; in progress.

(70) Rural Water Supply ..	..	..	12,94,064	+12,94,064	+12,94,064

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 12,94,064; excess Rs. 12,94,064; in progress.

(71) Topographical Survey ..	..	..	1,04,469	+1,04,469	+1,04,469

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 1,04,469; excess Rs. 1,04,469; in progress.

(72) Buildings, Research and Experimentation.	..	..	2,09,595	+2,09,595	+2,09,595

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 2,09,595; excess Rs. 2,09,595; in progress.

(73) Survey, Design and Investigation.	..	.	2,09,743	+2,09,743	+2,09,743

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 2,09,743; excess Rs. 2,09,743; in progress.

(74) Training of Personnel ..	..	..	1,27,000	+1,27,000	+1,27,000

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 1,27,000; excess Rs. 1,27,000; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes—*concld.*					
Other Schemes—concld.					
III.—Other major works for which specific provision was not made in the Budget—*concld.*					
(75) Urban Land Development	..		23,64,252	+23,64,252	+23,64,252
Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 23,64,252; excess Rs. 23,64,252; in progress.					
(76) Public Housing	.. ..	..	10,50,000	+10,50,000	+10,50,000
Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 10,50,000; excess Rs. 10,50,000; in progress.					
(77) Rural Housing	.. ..	..	52,000	+52,000	+52,000
Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 52,000; excess Rs. 52,000; in progress.					
(78) Shops in Urban Areas ..	..	..	2,10,000	+2,10,000	+2,10,000
Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 2,10,000; excess Rs. 2,10,000; in progress.					
(79) Water Supply in Municipal Towns.	..	..	20,054	+20,054	+20,054
Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 20,054; excess Rs. 20,054; in progress.					
Total 80.—Town Development Schemes.	65,64,000	72,76,340	1,11,72,452	+46,08,452	+38,96,11

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1.-Capital Accounts of Civil Works outside the Revenue Account.					
Original Works—Buildings—					
—Major works above Rs. 50,000 for which specific provision was made in the Budget—					
80) Construction of Polytechnic Institute at Tejgaon.	91,000	..	15,046	—75,954	+15,046

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 34,26,000; expenditure to end of 957-58 Rs. 31,04,689; balance Rs. 3,21,311 ; in progress.

81) Improvement of Sadar and Sub-divisional Hospitals.	13,00,000	10,52,758	10,85,186	—2,14,814	+32,428

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end 1957-58 Rs. 10,85,186 ; excess Rs. 10,85,186; in progress.

2) Construction of H. E. School Building, Kushtia.	5,00,000	..	..	—5,00,000	..

Col. 5.—Same as item (1)—Col. 5.

3) Construction of buildings for Alia Madrasah, Dacca.	10,00,000	..	..	—10,00,000	..

Col. 5.—Due to transfer of the work to Major head 63.B.—Development.

4) Construction of the Collegiate School Building, Dacca.	5,00,000	..	1,786	—4,98,214	+1,786

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end 1957-58 Rs. 1,786; excess Rs. 1,786; in progress.

) Construction of quarters for menials of Dacca Medical College.	50,000	50,000	37,088	—12,912	—12,912

Cols. 5 and 6.—Same as item (7). Estimate not sanctioned; expenditure to end of 1957-58 37,088; excess Rs. 37,088; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Buildings—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*contd.*					
(86) Construction of quarters for Ward Masters and House staff of Dacca Medical College (construction of nurses quarters attached to Dacca Medical College).	3,00,000	..	3,16,006	+16,006	+3,16,006

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 3,16,006; excess Rs. 3,16,006; in progress

(87) Construction of Kitchen, Store Room and Dining Hall for Hindu Students of Dacca Medical College.	50,000	..	..	—50,000	..

Col. 5.—Same as item (1)—Col. 5.

(88) Construction of a Hostel Building for lady students of Medical College, Dacca.	2,00,000	..	..	—2,00,000	..

Col. 5.—Same as item (1)—Col. 5.

(89) Construction of Sub-divisional Hospitals to make District Hospitals.	3,00,000	..	..	—3,00,000	..

Col. 5.—Same as item (1)—Col. 5.

(90) Construction of cabins and paying patients wards in Dacca Medical College Hospital.	2,00,000	..	1,13,750	—86,250	+1,13,750

Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 1,13,750; excess Rs. 1,13,750; in progress

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Buildings—*contd.*					
1.—Major works above Rs.50,000 for which specific provision was made in the Budget—*contd.*					
(91) Extension of the Bogra District Hospital, Bogra.	3,00,000		..	—3,00,000	..
Col. 5.—Same as item (1)—Col. 5.					
(92) Establishment of a Dental College Building at Dacca.	5,00,000	..	..	—5,00,000	..
Col.5.—Same as item (1)—Col. 5.					
(93) Construction of the hostel building for the Government College, Dacca.	13,00,000	12,99,700	13,64,254	+64,254	+64,554
Cols. 5 and 6.—Due to rapid progress of work. Estimate not sanctioned; expenditure to end of 1957-58 Rs.16,81,325; excess Rs.16,81,325; in progress.					
(94) Extension of the T.B. Hospital Buildings at Dacca.	2,00,000	2,00,000	2,02,792	+2,792	+2,792
Cols. 5 and 6—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs.2,02,792; excess Rs.2,02,792; in progress.					
(95) School of Architecture Vacational Training, etc. at Dacca.	15,00,000	..	..	—15,00,000	..
Col.5.—Same as item (1)—Col.5.					
(96) Construction of quarters for Sanitary Inspectors.	4,00,000	..	..	—4,00,000	..
Col.5.—Same as item (1)—Col. 5.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Buildings—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*contd.*					
(97) Construction of East Pakistan Government Press Building at Tejgaon, Dacca.	35,000	30,444	37,974	+2,974	+7,530
Cols.5. and 6.—Explanation not furnished. Estimate Rs.41,57,000; expenditure to end of 1957-58 Rs.36,00,890; balance Rs.5,56,110; in progress.					
(98) Construction of Training Institute at Tejgaon, Dacca.	1,000	..	..	—1,000	..
Cols.5.—Explanation not furnished. Estimate Rs.7,84,000; expenditure to end of 1957-58 nil; balance Rs.7,84,000.					
(99) Construction of Ceramic Institute at Tejgaon, Dacca.	3,000	3,000	30,119	+27,119	+27,119
Cols. 5 and 6.—Due to adjustment of outstanding debits of Sanitary Division. Estimate Rs.11,69,000; expenditure to end of 1957-58 Rs.9,29,269; balance Rs.2,39,731; in progress.					
(100) Developments of Cox's Bazar as Health Resort.	14,000	14,000	14,618	+618	+618
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.57,00,000; expenditure to end of 1957-58 Rs. 4,09,779; balance Rs. 52,90,221; in progress (amalgamation of 2 works, *viz.* construction of Circuit House at Cox's Bazar and Development of Cox's Bazar as a Health Resort).					
(101) Hotel at Dacca (Shahbag).	12,000	12,000	12,901	+901	+901
Cols. 5 and 6.—Exlpanation not furnished. Estimate Rs.52,50,000; expenditure to end of 1957-58 Rs.49,19,414; balance Rs.3,30,586; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Buildings—*contd.*					
I.—Major works above Rs. 50,000 for which specific provision was made in the Budget—*concld.*					
(102) Improvement of Dacca Medical College.	2,000	..	..	—2,000	..

Col.5.—Explanation not furnished. Estimate Rs.2,00,000; expenditure to end of 1957-58 *nil*; balance Rs.2,00,000.

(103) Lump provision for new works.	9,21,35,000	..	..	—9,21,35,000	..

Col.5.—Explanation not furnished.

II.—Other major works for which specific provision was not made in the Budget—					
(104) Construction of Eden Girls College and Hostel buildings at Azimpura.	..	8,00,000	9,00,725	+9,00,725	+1,00,725

Cols.5. and 6.—Due to heavy adjustment. Estimate not sanctioned; expenditure to end of 1957-58 Rs.9,00,725; excess Rs.9,00,725; in progress.

(105) Construction of new Police Building at Dacca.	..	..	—1,387	—1,387	—1,387

Cols.5 and 6.—Same as item (25). Estimate Rs.11,64,000; expenditure to end of 1957-58 Rs.9,57,846; balance Rs.2,06,154; in progress.

(106) Construction of a Police Hospital at Dacca.	..	..	—6,191	—6,191	—6,191

Cols.5 and 6.—Same as item (25). Estimate Rs.14,09,000; expenditure to end of 1957-58 Rs.13,19,851; balance Rs.89,149; in progress.

ANNEXURE A—contd.

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Buildings—*contd.*					
III.—Other major works for which specific provision was not made in the Budget—*contd.*					
(107) Construction of workshop and laboratory under Point IV Programme at Tejgaon, Dacca.	..	4,63,000	4,46,893	+4,46,893	—16,107

Col.5.—Explanation not furnished. Col.6.—Same as item (25). Estimate not sanctioned; expenditure to end of 1957-58 Rs.7,69,795; excess Rs.7,69,795; in progress.

(108) Construction of East Pakistan Government Press staff quarters at Tejgaon, Dacca.	..	2,00,000	4,39,900	+4,39,900	+2,39,900

Cols. 5 and 6.—Explanation not furnished. Estimate Rs.44,31,000; expenditure to end of 1957-58 Rs.4,42,850; balance Rs.39,88,150; in progress.

(109) Construction of Forms and Publication Building, Tejgaon, Dacca.	..	5,00,000	4,34,906	+4,34,906	—65,094

Col. 5.—Explanation not furnished. Col.6.—Same as item (7). Estimate Rs.12,74,000; expenditure to end of 1957-58 Rs.4,44,112; balance Rs.8,29,888; in progress.

(110) Construction of a new Hostel Building for the students of Engineering College, Dacca.	..	5,00,000	4,63,131	+4,63,131	—36,869

Col. 5.—Explanation not furnished. Col. 6.—Same as item (7). Estimate not sanctioned; expenditure to end of 1957-58 Rs. 4,63,131; excess Rs.4,63,131; in progress.

(111) Electrification in the Mental Hospital, Pabna.	..	1,50,000	1,40,948	+1,40,948	—9,052

Col. 5.—Explanation not furnished. Col. 6.—Same as item (7). Estimate not sanctioned; expenditure to end of 1957-58 Rs.1,40,948; excess Rs.1,40,948; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Buildings—*concld.*					
III.—Other major works for which specific provision was not made in the Budget—*concld.*					
(112) Installation of Saw Mill near Kalurghat, Chittagong.	..	2,09,000	1,64,904	+1,64,904	—44,096

Col. 5.—Explanation not furnished. Col. 6.—Due to want of technical staff. Estimate not sanctioned; expenditure to end of 1957-58 Rs.1,64,904; excess Rs.1,64,904; in progress.

(113) Construction of Survey Institute at Mainamati, Tippera.	..	..	—95,580	—95,580	—95,580

Cols. 5. and 6.—Same as item (25). Estimate Rs.7,17,000; expenditure to end of 1957-58 Rs.19,099; balance Rs.6,97,901; in progress.

(114) Conversion of the Medical School into a Medical College, Rajshahi.	..	2,00,000	2,03,287	+2,03,287	+3,287

Cols. 5. and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs.2,03,287; excess Rs.2,03,287; in progress.

IV—Minor Works—					
(115) Collectively ..	..	10,34,337	7,47,844	+7,47,844	—2,86,493
Original Works—Communications—					
I.—Major works above Rs. 50,000 for which specific provision was made in the Budget—					
(116) Dacca-Narshingdi Road	8,00,000	23,27,000	32,40,620	+24,40,620	+69,13,620

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,22,00,000; expenditure to end of 1957-58 Rs. 99,00,094; balance Rs. 22,99,906; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less.—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communi-cations—*contd.*					
I.—Major works above Rs.55,000 for which specific provision was made in the Budget—*contd.*					
(117) Dacca-Chittagong Trunk Road (Fouzdarhat-Zo-rarganj).	10,00,000	11,80,000	11,65,875	+1,65,875	—14,125
Col 5.—Explanation not furnished. Estimate Rs. 33,15,000; expenidture to end of 1957-58 Rs.26,31,079; balance Rs. 6,83,921; in progress.					
(118) Dacca-Chittagong Trunk Road (Zorarganj-Karerhat).	5,00,000	5,00,000	4,31,550	—68,450	—68,450
Cols. 5 and 6.—Due to adjustment of the amount from work to suspense. Estimate Rs.13,50,000; expenditure to end of 1957-58 Rs. 10,41,037; balance Rs. 3,08,963; in progress.					
(119) Road from Narayanganj to Adamjee Jute Mill.	1,25,000	2,00,000	1,93,618	+68,618	—6,382
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 13,45,000; expenditure to end of 1957-58 Rs. 5,46,593; balance Rs. 7,98,407; in progress.					
(120) Road from Adamjee to Demra.	1,20,000	4,50,000	5,53,471	+4,33,471	+1,03,471
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 14,51,000; expenditure to end of 1957-58 Rs. 9,11,178; balance Rs. 5,39,822; in progress.					
(121) Tongi-Tangail Road ..	15,00,000	32,00,000	43,14,768	+28,14,768	+11,14,768
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,84,87,000; expenditure to end of 1957-58 Rs. 1,94,68,827; excess Rs. 9,81,827; in progress.					
(122) Feni-Chagalnaiya-Sobha-pur Road.	10,00,000	12,76,000	13,58,649	+3,58,649	+82,649
Cols. 5 and 6.—Due to adjustment of debits raised by other Divisions. Estimate Rs. 51,34,000; expenditure to end of 1957-58 Rs. 42,13,530; balance Rs.9,20,470; in progress.					
(123) Tejgaon-Tongi Road (Kaoranbazar bypass).	75,000	1,000	1,079	—73,921	+79
Col. 5.—Explanation not furnished. Estimate Rs. 2,67,000; expenditure to end of 1957-58 Rs. 1,77.638; balance Rs. 89 362; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd*					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provision was made in the Budget—*contd.*					
(124) Eskaton Road ..	50,000	4,000	2,728	—47,272	—1,272
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 3,54,000; expenditure to end of 1957-58 Rs. 1,71,513; balance Rs. 1,82,487; in progress.					
(125) Khulna-Barisal-Faridpur Road (Faridpur-Bhanga).	8,00,000	9,00,000	8,89,966	+89,966	—10,034
Col 5.—Explanation not furnished. Estimate Rs. 82,95,000; expenditure to end of 1957-58 Rs. 29,51,248; balance Rs. 53,43,752; in progress.					
(126) Satkhira-Ilishpur Road	2,50,000	1,50,000	1,50,940	—99,060	+940
Col. 5.—Explanation not furnished. Estimate Rs. 9,29,000; expenditure to end of 1957-58 Rs.11,77,732; excess Rs. 2,48,732; in progress.					
(127) Tetulia-Pochagarh Road	1,15,000	1,15,000	1,17,114	+2,114	+2,114
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 21,15,000; expenditure to end of 1957-58 Rs. 10,69,483; balance Rs. 10,45,517; in progress.					
(128) Darsana-Jibannagar Road	4,00,000	50,000	50,609	—3,49,391	+609
Col. 5.—Explanation not furnished. Estimate Rs. 4,64,000; expenditure to end of 1957-58 Rs. 3,78,471; balance Rs. 85,529; in progress.					
(129) Imrpovement of Chittagong-Rangamati Road (1st and 2nd phases—portion under Chittagong Division).	1,50,000	6,10,000	9,42,149	+7,92,149	+3,32,149
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 31,77,000; expenditure to end of 1957-58 Rs. 41,07,103; excess Rs. 9,30,103; in progress.					
(130) Mymensingh-Haluaghat Road.	45,000	3,00,000	4,51,477	+4,06,477	+1,51,477
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 75,14,000; expenditure to end of 1957-58 Rs. 49,20,272; balance Rs. 25,93,728; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less.—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*contd.*					
(131) Feni-Dagunbhuiya-Begumganj Road.	2,00,000	12,64,000	12,80,240	+10,80,240	+16,240

Cols. 5 and 6.—Same as item (122). Estimate Rs. 43,82,000; expenditure to end of 1957-58 Rs. 38,44,872; balance Rs. 5,37,128; in progress.

(132) Bridges on Sylhet-Sunamganj Road.	10,00,000	1,00,000	88,638	—9,11,362	—11,362

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 20,00,000; expenditure to end of 1957-58 Rs. 18,90,788; balance Rs. 1,09,212; in progress.

(133) Bridges on Chittagong-Arakan Road.	5,00,000	7,00,000	7,62,249	+2,62,249	+62,249

Cols. 5 and 6.—Explanation not furnsihed. Estimate Rs. 54,68,000; expenditure to end of 1957-58; Rs. 85,52,701; excess Rs. 30,84,701; in progress.

(134) Perojpur-Holarhat Road	40,000	..	—2,885	—42,885	—2,885

Cols. 5 and 6.—Same as item (25). Estimate Rs. 6,36,000; expenditure to end of 1957-58 Rs. 5,86,534; balance Rs. 49,466; in progress.

(135) Sherpur-Jamalpur-Nalitabari Road.	4,60,000	6,50,000	5,50,001	+90,001	—99,999

Col. 5.—Explanation not furnished. Estimate Rs. 37,86,000; expenditure to end of 1957-58 Rs. 32,77,392; balance Rs. 5,08,608; in progress.

(136) Charkai-Atgram-Zakiganj Road.	1,50,000	2,35,000	2,34,672	+84,672	—328

Col. 5.—Explanation not furnished. Estimate Rs. 32,64,000; expenditure to end of 1957-58 Rs. 29,41,436; balance Rs. 3,22,564; in progress.

(137) Jessore-Jhenidah Road	8,00,000	1,25,000	1,34,276	—6,65,724	+9,276

Col. 5.—Explanation not furnished. Col. 6.—Same as item (122). Estimate Rs. 60,00,000; expenditure to end of 1957-58 Rs. 15,06,967; balance Rs. 44,93,033; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less.—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communi-cations—*contd.*					
II.—Major works above Rs. 50,000 for which specific provision was made in the Budget—*contd.*					
(138) Jessore-Narail Road ..	8,00,000	1,25,000	1,25,726	—6,74,274	+726
Col. 5.—Explanation not furnished. Estimate Rs. 71,33,000; expenditure to end of 1957-58 Rs. 20,18,243; balance Rs. 51,14,757; in progress.					
(139) Birganj-Pochagarh Road	3,35,000	9,50,000	9,39,736	+6,04,736	—10,264
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 83,58,000; expenditure to end of 1957-58 Rs. 37,47,238; balance Rs. 46,10,762; in progress.					
(140) Jharia-Durgapur Road. (Birisiri-Bejoypur Section).	2,90,000	10,000	13,195	—2,76,805	+3,195
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 18,25,000; expenditure to end of 1957-58 Rs. 92,00,209; balance Rs. 9,14,791; in progress.					
(141) Santahar-Naogaon-Mahadevpur Patnitola-Dhamoirhat Road.	25,000	25,000	42,835	+17,835	+17,835
Cols. 5 and 6.—Same as item (122). Estimate Rs. 44,69,000; expenditure to end of 1957-58 Rs. 13,97,269; balance Rs. 30,71,731; in progress.					
(142) Border Road in Mymen-singh excluded areas.	7,00,000	4,00,000	3,79,905	—3,20,095	—20,095
Cols. 5 and 6.—Same as item (7). Estimate Rs. 47,40,000; expenditure to end of 1957-58 Rs. 35,39,471; balance Rs. 12,09,529; in progress.					
(143) Pabna-Nagarbari Road	4,00,000	12,50,000	12,36,737	+8,36,737	—13,263
Col. 5.—Explanation not furnished. Col. 6.—Same as item (55)—Col. 6. Estimate Rs. 87,56,000; expenditure to end of 1957-58 Rs. 38,65,426; balance Rs. 48,90,574; in progress.					
(144) Kurigram-Bhurunga-mari Road.	70,000	50,000	50,077	—19,923	+77
Col. 5.—Same as item (8)—Col. 5. Estimate Rs. 11,87,000; expenditure to end of 1957-58 Rs. 5,53,789; balance Rs. 6,33,211; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account— *contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*contd.*					
(145) Rangpur-Saidpur-Dharaghar Road.	3,00,000	4,50,000	4,55,715	+1,55,715	+5,715
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,37,48,000; expenditure to end of 1957-58 Rs. 34,60,689; balance Rs. 1,02,87,311; in progress.					
(146) Rajshahi-Natore Road	10,70,000	14,00,000	13,89,333	+3,19,333	−10,667
Col. 5—Explanation not furnished. Estimate Rs. 57,66,000; expenditure to end of 1957-58 Rs. 31,99,899; balance Rs. 25,66,101; in progress.					
(147) Road Development Training Programme.	10,00,000	..	..	—10,00,000	..
Col. 5.—Same as item (2)—Col. 5.					
(148) Brahmanbaria-Nasirnagar Road.	5,00,000	3,00,000	2,41,752	—2,58,248	—58,248
Cols. 5 and 6.—Certain payments held up for disputed items. Estimate Rs. 14,10,000; expenditure to end of 1957-58 Rs. 4,51,530; balance Rs. 9,58,470; in progress.					
(149) Begumganj-Maijdi Road	3,00,000	28,000	7,063	—2,92,937	—20,937
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 4,89,000; expenditure to end of 1957-58 Rs. 3,54,498; balance Rs. 1,34,502; in progress.					
(150) Dacca-Aricha Road ..	70,00,000	50,00,000	48,70,602	—21,29,398	—1,29,398
Cols. 5 and 6.—Same as item (55)—Col. 6. Estimate Rs. 4,82,00,000; expenditure to end of 1957-58 Rs. 98,40,919; balance Rs. 3,83,59,081; in progress.					
(151) Jessore-Khulna-Road (along Railway line).	20,00,000	42,85,000	43,04,200	+23,04,200	+19,200
Col. 5.—Explanation not furnished. Estimate Rs. 81,00,000; expenditure to end of 1957-58 Rs. 89,03,672; excess Rs.8,03,672; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with— Original appro-priation. More+ Less—.	Modified appro-priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*contd.*					
(152) Goalundo-Rajbari-Faridpur-Magura Road.	10,00,000	12,75,000	12,66,303	+2,66,303	—8,697
Col. 5.—Explanation not furnished. Estimate Rs.19,00,000; expenditure to end of 1957-58 Rs. 16,66,927; balance Rs. 2,33,073; in progress.					
(153) Barisal-Madaripur Road	7,00,000	14,40,000	14,65,461	+7,65,461	+25,461
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 99,00,000; expenditure to end of 1957-58 Rs. 28,03,708; balance Rs. 70,96,292 ; in progress.					
(154) Madaripur-Bhanga Road	10,00,000	4,50,000	3,75,754	—6,24,246	—74,246
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 1,18,00,000; expenditure to end of 1957-58 Rs. 5,59,807; balance Rs. 1,12,40,193; in progress.					
(155) Chuknagar to Satkhira Road.	7,00,000	2,00,000	2,50,011	—4,49,989	+50,011
Col. 5.—Explanation not furnished. Col. 6.—Rapid progress of work. Estimate Rs. 11,00,000 ; expenditure to end of 1957-58 Rs. 5,45,984; balance Rs. 5,54,016; in progress.					
(156) Muladuli-Dasuria Road	6,00,000	1,25,000	1,31,972	—4,68,028	+6,972
Col. 5.—Explanation not furnished. Col. 6.—Due to increase of work at the close of the year. Estimate Rs.12,00,000 ; expenditure to end of 1957-58 Rs.4,15,874 ; balance Rs.7,84,126; in progress.					
(157) Ullapara-Shahzadpur Road ..	6,00,000	6,00,000	6,09,767	+9,767	+9,767
Cols. 5 and 6.—Exaplanation not furnished. Estimate Rs.54,58,000; expenditure to end of 1957-58 Rs.8,60,522; balance Rs.45,97,478; in progress.					
(158) Natore-Muladuli Road	5,50,000	6,00,000	4,53,535	—96,465	1,46,465
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.66,70,000; expenditure to end of 1957-58 Rs.15,24,264; balance Rs.51,45,736; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with— Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenve Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*contd.*					
(159) Rohanpur-Shibganj-Nawabganj Road ..	3,00,000	25,000	25,111	—2,74,889	+111
Col. 5.—Explanation not furnished. Estimate Rs. 67,40,000; expenditure to end of 1957-58 Rs.3,57,067; balance Rs.63,82,933; in progress.					
(160) Rajshahi-Godagari Road	5,00,000	50,000	88,309	—4,11,691	+38,309
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.54,54,000; expenditure to end of 1957-58 Rs.4,53,942; balance Rs.50,00,058; in progress.					
(161) Darwani-Birganj Road	2,00,000	50,000	50,554	—1,49,446	+554
Col. 5.—Explanation not furnished. Estimate Rs.6,68,000; expenditure to end of 1957-58 Rs.2,38,942; balance Rs. 4,29,058; in progress.					
(162) Dinajpur-Fulbari, Road *via* Ramsagar ..	7,00,000	8,50,000	8,49,652	+1,49,652	—348
Col. 5.—Explanation not furnished. Estimate Rs.30,49,000; expenditure to end of 1957-58 Rs.22,21,068; balance Rs.8,27,942; in progress.					
(163) Dinajpur to Border Road *via* Ramsagar ..	1,00,000	25,000	26,218	—73,782	+1,218
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.8,28,000; expenditure to end of 1957-58 Rs.39,350; balance Rs.7,88,650; in progress.					
(164) Thakurgaon to Railway Station	2,00,000	25,000	26,137	—1,73,863	+1,137
Cols. 5 and 6.— Explanation not furnished. Estimate Rs.7,41,000; expenditure to end of 1957-58 Rs.1,27,356; balance Rs.6,13,644; in progress.					
(165) Rangpur-Rahabal Road	5,00,000	1,00,000	97,937	—4,02,063	—2,063
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.1,22,00,000; expenditure to end of 1957-58 Rs.10,41,899; balance Rs.1,11,58,104; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More + Less —.	Outlay compared with Modified appro-priation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*contd.*					
(166) Chuadanga-Jibannagar Road	2,00,000	..	..	—2,00,000	..
Col. 5.—Explanation not furnished. Estimate Rs.11,24,000; expenditure to end of 1957-58 nil; balance Rs.11,24,000.					
(167) Mymensingh-Trisal-Tarail Road	10,00,000	7,00,000	10,58,878	+58,878	+3,58,878
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.1,30,26,000; expenditure to end of 1957-58 Rs.26,64,534; balance Rs.1,03,61,466; in progress.					
(168) Nalitabari Border Road	2,00,000	..	..	—2,00,000	..
Col. 5.—Explanation not furnished. Estimate Rs.3,10,000; expenditure to end of 1957-58 Rs.1,99,757; balance Rs.1,10,243.					
(169) Sherpur-Chuakhali Road	5,00,000	..	..	—5,00,000	..
Col. 5.—Explanation not furnished. Estimate Rs.3,23,000; expenditure to end of 1957-58 Rs.1,25,456; balance Rs.1,97,544.					
(170) Mahalchari-Rangamati Road ..	2,00,000	..	..	—2,00,000	..
Col. 5.—Explanation not furnished. Estimate Rs.6,55,000; expenditure to end of 1957-58 Rs.2,928; balance Rs.6,52,072.					
(171) Pearpur-Nokla-Sherpur, *via* Chandrakona Road.	1,0 ,000	5,000	5,045	—94,955	+45
Col. 5.—Explanation not furnished. Estimate Rs.7,95,000; expenditure to end of 1957-58 Rs.1,55,918; balance Rs.6,39,082; in progress.					
(172) Kashba-Matanghar Road (Kachbakuti) ..	50,000	6,000	4,532	—45,468	—1,468
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.4,89,000; expenditure to end of 1957-58 Rs.2,89,729; balance Rs.1,99,271; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communi-cations—*contd.*					
I.—Major works above Rs. 50,000 for which specific provision was made in the Budget—*contd.*					
(173) Mahalchari-Panchari Road	3,00,000	..	..	—3,00,000	..
Col. 5.—Explanation not furnished. Estimate Rs.6,29,000; expenditure to end of 1957-5 Rs.7,912; balance Rs.6,21,088.					
(174) Moghlabazar-Dhak-dakshin Road ..	3,00,000	50,000	49,906	—2,50,094	—9
Col. 5.—Explanation not furnished. Estimate Rs.3,73,000; expenditure to end of 1957-5 Rs.5,25,826; excess Rs.1,52,826; in progress.					
(175) Madhabpur-Teliapara Road ..	3,00,000	3,50,000	2,85,209	—14,791	—64,79
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.18,84,000; expenditure to end of 1957-58 Rs.7,49,945; balance Rs.11,34, 055; in progress.					
(176) Brahmanbaria-Sarail-Madhupur Road ..	7,00,000	15,50,000	17,46,019	+10,46,019	+1,96,019
Cols. 5 and 6.—Adjustment of cost of materials. Estimate Rs.39,00,000; expenditure to end of 1957-58 Rs.41,32,656; excess Rs.2,32,656; in progress.					
(177) Biswanath-Rampasa Road	1,00,000	50,000	50,058	—49,942	+5
Col.5.—Explanation not furnished Estimate Rs.2,85,000; expenditure to end of 1957-5 Rs.2,49,076; balance Rs.35,924; in progress.					
(178) Gopalganj-Bhadeswar Road	2,00,000	50,000	50,412	—1,49,588	+4
Col. 5.—Explanation not furnished. Estimate Rs.4,04,000; expenditure to end of 195 Rs.2,67,507; balance Rs.1,36,493; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provision was made in the Budget—*contd.*					
(179) Ramu-Cox Bazar Road. (Improvement of road and surface of C. A. Road).	3,00,000	4,50,000	4,93,937	+1,93,937	+43,937

Cols. 5 and 6.—Explanation not furnished. Estimate Rs.3,71,000; expenditure to end of 1957-58 Rs.4,93,937; excess Rs.1,22,937; in progress.

(180) Comilla-Chandpur Road	10,00,000	25,00,000	25,21,748	+15,21,748	+21,748

Col. 5.—Explanation not furnished. Estimate Rs.98,61,000; expenditure to end of 1957-58 Rs.36,80,909; balance Rs.61,80,091; in progress.

(181) Chandraghona-Bandarban Road ..	7,00,000	..	..	—7,00,000	..

Col. 5.—Explanation not furnished. Estimate Rs.30,00,000; expenditure to end of 1957-58 *nil*; balance Rs.30,00,000.

(182) Kularhat-Dohazari (Improvement of C. A. Road) ..	7,00,000	7,50,000	7,39,577	+39,577	10,423

Col. 5.— Explanation not furnished. Estimate Rs.25,00,000; expenditure to end of 1957-58 Rs.7,39,577; balance Rs.17,60,423; in progress.

(183) Dacca-Tongi Road ..	4,00,000	2,00,000	90,433	—3,09,567	—1,09,567

Cols. 5 and 6.—Explanation not furnished Estimate not sanctioned; expenditure to end of 1957-58 Rs.90,433; excess Rs.90,433; in progress.

(184) Holy Family Hospital Road, Dacca. ..	15,000	..	..	—15,000	..

Col. 5.—Explanation not furnished. Estimate Rs.1,68,000; expenditure to end of 1957-58 Rs.1,29,458; balance Rs.38,542.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communi-cations—*contd.*					
I—Major works above Rs.50,000 for which specific provision was made in the Budget—*concld.*					
(185) Topkhana-Dilkhusha, Toyenbee Circular Road	15,000	4,000	3,756	—11,244	—244

Col. 5.—Explanation not furnished. Estimate Rs.3,90,000; expenditure to end of 1957-58 Rs.3,14,253; balance Rs.75,747; in progress.

(186) Chittagong Trunk Road (Feni-Comilla).	8,00,000	7,00,000	5,37,256	—2,62,744	—1,62,744

Cols. 5 and 6.—Explanation not furnished. Estimate Rs.6,81,000; expenditure to end of 1957-58 Rs. 7,45,752; excess Rs. 64,752; in progress.

(187) Clearance of Liabilities	1,00,000	..	..	—1,00,000	..

Col. 5.—Explanation not furnished.

III.—Other major works for which specific provision was not made in the Budget—					
(188) Improvements of Cooli Road.	..	1,65,000	1,78,618	+1,78,618	+13,618

Col. 5.—Explanation not furnished. Col. 6.—Due to purchase of some materials. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 1,78,618; excess Rs. 1,78,618; in progress.

(189) Ghagra-Bandarban road, *via* Chandraghona.	..	2,07,000	1,85,176	+1,85,176	—21,824

Col. 5.—Explanation not furnished. Col. 6.—Same as item (7). Estimate Rs. 74,56,000; expenditure to end of 1957-58 Rs.21,54,640; balance Rs. 53,01,360; in progress.

(190) Improvement of Chitta-gong-Rangamati road (1st. and 2nd phases, por-tion under Chittagong Hill Tracts Division.)	..	3,70,000	1,05,522	+1,05,522	—2,64,478

Col. 5.—Explanation not furnished. Col. 6.—Same as item (7). Estimate Rs. 1,23,09,000; expenditure to end of 1957-58 Rs.29,07,936; balance Rs. 94,01,064; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
III.—Other major works for which specific provision was not made in the Budget—*contd.*					
(191) Improvement of Dhoom-Ramgarh Road.	..	5,000	467	+467	—1,533

Col. 6.—Explanation not furnished. Estimate Rs. 16,66,000 ; expenditure to end of 1957-58 Rs. 14,71,998 ; balance Rs. 1,94,002 ; in progress.

(192) Kushtia-Jhenidah Road	..	(1,25,000	1,10,065	+1,10,065	—14,095

Col. 5.—Explanation not furnished. Col. 6.—Same as item (8)—Col. 5. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 1,10,065; excess Rs. 1,10,065 ; in progress.

(193) Chuadanga-Darsana-Road.	..	25,000	32,945	+32,945	+7,945

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 37,71,000 ; expenditure to end of 1957-58 Rs. 2,32,788 ; balance Rs. 35,38,212 ; in progress.

(194) Improvement of Khulna-Jessore Road *via* Chuknagar.	..	1,00,000	1,15,325	+1,15,325	+15,325

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 3,50,000 ; expenditure to end of 1957-58 Rs. 1,15,325 ; balance Rs. 2,34,675 ; in progress.

(195) Improvement of Sonahat-Modarganj Road.	..	..	4,368	+4,368	+4,368

Cols. 5 and 6.—Same as item (26)—Col. 6. Estimate Rs. 10,46,000 ; expenditure to end of 1957-58 Rs. 2,93,419 ; balance Rs. 7,51,581 ; in progress.

(196) Bongaon-Boromari Road	..	..	—886	—886	—886

Cols. 5 and 6.—Same as item (25). Estimate Rs. 1,69,000 ; expenditure to end of 1957-58 Rs. 1,40,268 ; balance Rs. 28,732 ; in progress.

(197) Improvement of Madhupur-Jamalpur Road.	..	6,12,000	6,11,990	+6,11,990	—10

Col. 5.—Explanation not furnished. Estimate Rs. 35,23,000 ; expenditure to end of 1957-58 Rs. 18,99,138 ; balance Rs. 16,23,862 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro- priation.	Modified appro- priation.	Expenditure.	Outlay compared with Original appro- priation More+ Less—.	Outlay compared with Modified appro- priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
III.—Other major works for which specific provision was not made in the Budget—*contd.*					
(198) Tangail-Porabari Road	..	3,78,000	3,78,115	+3,78,115	+115
Col. 5.—Explanation not furnished. Estimate Rs. 21,50,000; expenditure to end of 1957-58 Rs. 11,25,096; balance Rs.10,24,904; in progress.					
(199) Improvement of Iswarganj-Kanurampur Road.	..	5,000	7,123	+7,123	+2,123
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 20,50,000; expenditure to end of 1957-58 Rs. 5,63,132; balance Rs. 14,86,868; in progress.					
(200) Improvement of Kodalia-Bhaluka Road.	..	..	10,540	+10,540	+10,540
Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 21,43,000; expenditure to end of 1957-58 Rs. 5,99,373; balance Rs. 15,43,627; in progress.					
(201) Improvement of Narail-Bhatiapara Road.	..	1,00,000	1,04,307	+1,04,307	+4,307
Cols. 5 and 6.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs.1,04,307 ; excess Rs. 1,04,307; in progress.					
(202) Improvement of Magura-Kumarkhali Road (Jessore portion).	..	2,00,000	2,02,489	+2,02,489	+2,489
Col. 5.—Explanation not furnished. Col.6.—Due to purchase of materials at enhanced rates. Estimate Rs. 1,90,00,000; expenditure to end of 1957-58 Rs. 9,31,965; balance Rs. 1,80,68,035; in progress.					
(203) Improvement of Munshiganj-Bhaigyakul-Srinagar Road.	..	1,50,000	42,197	+42,197	—1,07,803
Col. 5.—Explanation not furnished. Col. 6.—Same as item (55).—Col. 6. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 42,197; excess Rs. 42,197; in progress.					
(204) Construction of a road from Lohajang to Zazira, *via* Saidpur.	..	1,50,000	8,148	+8,148	—1,41,852
Cols. 5 and 6.—Same as item (55).—Col. 6. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 8,148; excess Rs. 8,148; in progress.					

ANNEXURE A—*concld.*

Detailed Statement of Expenditure on Important New Works—concld.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More + Less —.	Outlay compared with Modified appro-priation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*concld.*					
Original Works—Communications—*concld.*					
III.—Other major works for which specific provision was not made in the Budget—*concld.*					
(205) Improvement of Dacca Roads (providing foot-paths, etc.), Dacca.	..	5,00,000	4,83,529	+4,83,529	—16,471

Col. 5.—Explanation not furnished. Col. 6.—Same as item (8).—Col. 5. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 4,83,529; excess Rs. 4,83,529; in progress.

(206) Improvement of Brahmanbaria-Companyganj Road.	..	1,00,000	1,00,000	+1,00,000	..

Col. 5.—Explanation not furnished. Estimate not sanctioned; expenditure to end of 1957-58 Rs. 1,00,000; excess Rs. 1,00,000; in progress.

(207) Improvement of Kathidi-Shambherganj Road.	..	444	413	+413	—31

Col. 5.—Explanation not furnished. Estimate Rs. 1,67,000; expenditure to end of 1957-58 Rs. 1,41,854; balance Rs. 25,146; in progress.

(208) Improvement of Chatak-Gobindaganj Road.	..	49,000	46,079	+46,079	—2,921

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 11,67,000; expenditure to end of 1957-58 Rs. 11,53,924; balance Rs. 13,076; in progress.

(209) Circular Road connecting Eskaton Road.	..	3,00,000	3,34,555	+3,34,555	+34,555

Cols. 5 and 6.—Explanation not furnished. Estimate Rs. 5,25,000; expenditure to end of 1957-58 Rs. 4,53,845; balance Rs. 71,155; in progress.

(210) Bogra-Rahabal Road ..	..	1,00,000	93,728	+93,728	—6,272

Col. 5.—Explanation not furnished. Col. 6.—Same as item (7). Estimate Rs. 37,16,000; expenditure to end of 1957-58 Rs. 7,02,662; balance Rs. 30,13,338; in progress.

(211) Bogra-Sherpur Road ..	..	1,75,000	1,38,621	+1,38,621	—36,379

Col. 5.—Explanation not furnished. Col. 6.—Same as item (7). Estimate Rs. 24,15,000; expenditure to end of 1957-58 Rs. 5,61,407; balance Rs. 18,53,593; in progress.

IV.—Minor Works—					
(212) Collectively ..	..	20,48,556	10,11,628	+10,11,628	—16,69,928
Total 81.—Capital Account, etc.	14,15,93,000	5,43,73,239	5,49,65,047	—8,66,27,953	+5,91,808
Total Civil Works—					
Charged	*13,000*	*6,700*	*11,979*	*—1,021*	*+5,279*
Voted	15,44,01,000	6,65,68,559	7,05,41,929	—8,38,59,071	+39,73,370

ANNEXURE B

The nature of the transactions under the minor head "Suspense" is explained in paragraph 1 of Annexure B to Grant No. 10.—Irrigation. The transactions under each unit of "Suspense" during 1957-58 are exhibited below:—

Detailed Units.	Opening balance.	Debits.	Credits.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—				
Suspense—				
Charged—				
(i) Purchases	*Cr.67,335*	..	..	*Cr. 67,335*
(ii) Stock	*Dr. 26,042*	..	..	*Dr.26,042*
(iii) Miscellaneous P.W. Advances	*Dr.10,056*	..	..	*Dr.10,056*
Total	*Cr. 31,237*	..	..	*Cr.31,237*
Voted —				
(i) Purchases	Cr. 4,75,04,970	4,44,73,119	9,30,84,027	Cr.9,61,15,878
(*ii*) Stock	Dr. 73,46,525	2,62,73,379	1,91,85,064	Dr. 1,44,34,840
(*iii*) Miscellaneous P.W. Advances	Dr. 5,50,33,438	2,56,08,610	2,01,87,832	Dr. 6,04,54,216
Total	Dr.1,48,74,993	9,63,55,108	13,24,56,923	Cr.2,12,26,822
81.—Capital Account of Civil Works, etc.—				
Suspense—				
(*i*) Workshop	Cr. 25,776	..	..	Cr.25,776
(*ii*) Purchases	Cr. 3,11,54,038	40,72,640	—1,60,94,269	Cr.1,09,87,129
(*iii*) Stock	Dr. 1,63,54,320	2,47,12,616	2,53,74,035	Dr. 1,56,92,901
(*iv*) Miscellaneous P.W.Advances	Dr. 4,23,22,279	1,39,49,066	1,09,06,325	Dr. 4,53,65,020
Total	Dr.2,74,96,785	4,27,34,322	2,01,86,091	Dr. 5,00,45,016

ANNEXURE C

Stores Account of the Communication, Buildings and Irrigation (Communication and Buildindgs) Department for the year 1957-58.

The following table exhibits the stores transactions of various Public Works Divisions of the Communication and Buildings Department during the year 1957-58. These figures do not include transactions or balances relating to tools and plant, road metal or materials charged direct to works :—

Name of division.	Opening balance.	Receipts.	Issues	Closing balance.	Sanctioned limit of reserve stock.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Bakerganj	3,91,001	20,36,188	18,38,591	5,88,598	80,000
2. Bogra	..	4,55,576	1,71,123	2,84,453	..
3. Chittagong I ..	55,595	10,731	15,200	51,126	1,00,000
4. Chittagong II ..	76,47,218	3,88,484	4,26,901	76,08,801	..
5. Chittagong III ..	..	55,413	16,541	38,872	..
6. Chittagong Resources ..	83,57,015	1,97,44,869	1,93,76,102	87,25,782	30,00,000
7. Chittagong Hill Tracts	26,042	53,514	27,067	52,489	..
8. Comilla	10,50,966	26,37,623	25,61,759	11,26,830	..
9. Dacca City ..	12,07,395	40,36,889	18,90,701	33,53,583	1,00,000
10. Dacca Construction I ..	7,32,458	6,433	6,31,385	1,07,506	..
11. Dacca Construction II	3,03,407	−88,341	2,14,468	598	..
12. Development II ..	−6.37,974	..	..	−6,37,974	..
13. Development III ..	−2,788	..	..	−2,788	..
14. Electrical I ..	10,90,363	16,31,193	7,73,257	19,48,299	3,00,000
15. Electrical II ..	..	7,929	9,352	−1,423	..
16. Dinajpur	15,10,005	5,55,789	15,95,705	4,70,089	1,50,000
17. Faridpur	..	11,98,345	11,27,918	70,427	..
18. Jessore	−1,07,629	29,93,074	24,03,484	4,81,961	..
19. Khulna	..	67,67,297	53,73,240	13,94,057	..
20. Mymensingh I ..	−27,95,654	22,99,817	15,93,726	−20,89,563	..
21. Mymensingh II ..	36,05,349	10,63,381	11,88,676	34,80,054	..
22. Noakhali	..	13,82,126	5,81,709	8,00,417	..
23. Pabna	2,57,279	4,25,092	4,52,555	2,29,816	..
24. Rajshahi	5,80,431	10,75,088	8,17,871	8,37,648	..
25. Rangpur	..	10,70,054	4,11,243	6,58,811	..
26. Sylhet	4,56,408	11,79,431	10,60,525	5,75,314	35,000

Note—The figures in the Stores Account have not been accepted by the Chief Engineer, Works, Housing and Settlement (C & B) Department for want of necessary particulars from local officers.

AUDIT COMMENTS.

The registers of stock were test-audited during local inspections and discrepancies and minor defects noticed were pointed out to the authorities concerned through test-audit notes.

2. The closing balances at the end of the year were within the sanctioned limit of reserve stock in one case. In other cases the closing balances either exceeded the sanctioned limits or no limits of reserve stock were fixed by the Government.

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLI.—Receipts from Electricity Schemes". *Deduct*—Working Expenses—			
Commerce, Labour and Industries Department—			
O. .. .. .. 1,56,80,000 R. .. .. .. —37,15,000	1,19,65,000	1,11,31,173	–8,33,827

Col. 4.—Mainly non-receipt of bills for fuel and lubricating oil in the Chittagong Diesel Station (Rs. 7,47,132), non-recruitment of full staff for the Siddhirganj Diesel Station (Rs. 1,57,705), non-availability of electric goods for the Khulna Electric Supply (Rs. 1,57,163), non-recruitment of full staff for the Jessore Electric Supply (Rs. 50,300) and Dinajpur Electric Supply (Rs. 13,249), absence of expenditure under Wood Treatment Plant (Rs. 29,000), non-receipt of spare parts for the Diesel Pool Station (Rs. 25,560) and non-receipt of materials for the Rajshahi Electric Supply (Rs. 11,398); partly set off by larger consumption of energy in the Goalpara Diesel Station (Rs. 3,61,000).

Major Head "52-A.—Revenue Expenditure connected with Electricity Schemes".			
Commerce Labour and Industries Department—			
O. .. .. .. 3,35,100 R. .. .. .. —15,780	3,19,320	3,23,994	+4,674

Col. 4.—Mainly appointment of certain Assistant Engineers towards the close of the year (Rs. 3,132) and purchase of drawing materials, viz. tracing paper and drawing paper, etc. at the end of the year (Rs. 3,088); partly set off by non-payment of stipends to the Graduate Apprentice Engineers due to non-receipt of sanction from the Government till the close of the year (Rs. 1,730).

For rounding	—100	..	+100
Total Major Head 52-A.—Other Revenue Expenditure, etc. ..	3,19,220	3,23,994	+4,774
Major Head "81.A.—Capital Outlay on Electricity Schemes".			
Commerce, Labour and Industries Department—			
O. .. .. .. 3,62,92,000 R. .. .. —2,17,83,000	1,45,09,000	1,07,15,347	—37,93,653

Col. 4.—Mainly non-receipt of debits for machinery and equipment from the Director General, Supply and Development (Rs. 53,51,041), non-taking up of the scheme of Narayanganj Electric Supply (Rs. 4,00,000), smaller works in the Khulna Electric Supply (Rs. 1,84,186), non-purchase of tools and plant for Dinajpur Electric Supply (Rs. 1,80,000) and non-receipt of debits for materials purchased for the Rajshahi Electric Supply (Rs. 82,123); partly set off by adjustment of debits for the materials purchased previously for the Siddhirganj Steam Project (Rs. 20,28,594), larger purchase of tools and plant for the Dinajpur Electric Supply (Rs. 1,39,315), Khulna Electric Supply (Rs. 91,381), larger works in Jessore Electric Supply (Rs. 58,680), Goalpara Diesel Project (Rs. 56,942) and Goalpara Steam Station (Rs. 38,778).

Surrenders or withdrawals within grant or appropriation—			
R. 2,55,13,780	2,55,13,780	..	–2,55,13,780
Total Grant No. 30.—Electricity Schemes ..	5,23,07,000	2,21,70,514	–3,01,36,486

REVIEW.

The saving of Rs. 3,01,36,486 works out to 57·6 per cent. of the grant as compared with 66·7 per cent. in the preceding year. Out of the saving a sum of Rs. 2,55,13,780 was surrendered reducing the above saving to 17·3 per cent. of the modified grant as compared with 28·5 per cent. in the previous year.

2. Major head "52-A" is an instance of injudicious reappropriation causing excess over allotment.

3. Major head "XLI"—*Deduct*—Working Expenses and "81-A" are instances of omission to surrender the savings.

4. Major head "52-A" reveals a case of uncovered excess.

5. *Establishment charges, etc. of the Commerce, Labour and Industries (Electricity) Department.*—The charges for general establishment were initially booked in the accounts for the year 1957-58 under the Major Head "52.A—Other Revenue Expenditure connected with Electricity Schemes" and distributed after the close of the year among the different Electricity Projects under Major Heads "XLI—Receipts from Electricity Schemes—*Deduct*—Working Expenses" and "81A.—Capital Outlay on Electricity Schemes" in proportion to the outlay on works under these heads. This allocation is technically called *pro-rata* distribution.

No provision for these charges is, however, made in the Budget separately under the different Major Heads as the expenditure varies in proportion to the works outlay under the system of *pro-rata* distribution and consequently, no effective control is possible.

As the provision for these charges should not be distributed throughout the Budget but exhibited separately as sub-heads, provision for these charges was made in the Budget under the following sub-head under the Major Head "52.A.—Other Revenue Expenditure connected with Electricity Schemes.

Major head and Sub-head.

52.A.—Other Revenue Expenditure connected with Electricity Schemes—
Establishment.

The expenditure shown in the Appropriation Accounts under the above sub-head was, however, actually distributed in the accounts under the different Major heads as shown in the Statement below :—

Major Head, etc.	Rs.
XLI.—Receipts from Electricity Schemes— *Deduct*—Working Expenses	1,87,829
81A.—Capital Outlay on Electricity Schemes	1,36,165
Total ..	3,23,994

6. The gross establishment charges of the Commerce, Labour and Industries (Electricity) Department during the year 1957-58 amounted to Rs.18·10 lacs (Rs.1·810 millions) i.e. 10·03 per cent. of the total works outlay of Rs.1,80·45 lacs, (Rs.18·045 millions) against the total works as compared with 12·41 per cent. in the preceding year.

7. The detailed statement of expenditure on important new works is appended at Annexure A. The following table shows the original provision, the final appropriation and the actual expenditue in the grant :—

Major Heads, etc.	Original Appropriation.	Final Appropriation.	Actual Expenditure.	Outlay compared with Original Appropriation More+ Less—.	Outlay compared with Modified Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XLI —Receipts from Electricity schemes—					
Deduct—Working Expenses	1,56,80,000	1,19,65,000	1,11,31,173	—45,48,827	—8,33,827
81.A.—Capital Outlay on Electricity schemes	3,62,92,000	1,45,09,000	1,07,15,347	—2,55,76,653	—37,93,653
Total ..	5,19,72,000	2,64,74,000	2,18,46,520	—3,01,25,480	—46,27,480

8. The details of transactions under the head "Suspense" for the year are given in Annexure B. The following table shows the figures under the minor head "Suspense" in the grant:—

Major Heads, etc.	Actual Expenditure.
	Rs.
XLI.—Receipts from Electricity Schemes—	
Deduct—Working Expenses	—2,69,174
81.A.—Capital Outlay on Electricity Schemes	—5,13,595

9. The Stores Account of the Commerce, Labour and Industries (Electricity) Department for the year is appended at Annexure C.

ANNEXURE A.

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original appro-priation.	Modified appro-priation.	Expendi-ture.	Outlay compared with. Original appro-priation More + Less —.	Modified appro-priation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XLI.—Receipts from Electricity Schemes— *Deduct*—Working Expenses.					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget.					
(1) Chittagong Electric Supply ..	31,90,000	32,09,000	32,12,811	+22,811	+3,811
Estimate—sanction awaited; expenditure to end of 1957-58 Rs.1,04,52,708; excess Rs.1,04,52,708; in progress.					
(2) Siddhirganj Diesel Station ..	57,00,000	42,15,000	40,57,296	—16,42,704	—1,57,704
Cols 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.85,87,664; excess Rs.85,87,664; in progress.					
(3) Diesel Pool Station	1,65,000	1,33,000	1,07,440	—57,560	—25,560
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.7,01,338; excess Rs.7,01,338; in progress.					
(4) Khulna Electric Supply ..	1,66,000	2,49,900	92,737	—73,263	—1,57,163
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.6,11,866; excess Rs.6,11,866; in progress.					
(5) Chandpur Electric Supply ..	2,10,000	1,96,000	1,95,543	—14,457	—457
Col. 5.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.6,85,123; excess Rs.6,85,123; in progress.					
(6) Brahmanbaria Electric Supply ..	71,000	94,600	87,301	+16,301	—7,299
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.2,10,268; excess Rs.2,10,268; in progress.					
(7) Rajshahi Electric Supply ..	2,25,000	2,19,500	2,08,102	—16,898	—11,398
Cols. 5 and 6—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.5,75,623; excess Rs.5,75,623; in progress.					
(8) Chittagong Diesel Station ..	24,68,000	24,85,000	17,37,868	—7,30,132	—7,47,132
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.49,30,341; excess Rs.49,30,341; in progress.					
(9) Goalpara Diesel Station ..	33,00,000	9,34,000	12,95,738	—20,04,262	+3,61,738
Cols. 5 and 6—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.26,84,957; excess Rs.26,84,957; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expendi-ture.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XLI.—Receipts from Electricity Schemes—*concld.*					
Deduct—Working Expenses.					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*concld.*					
(10) Dinajpur Electric Supply ..	45,000	54,000	40,751	—4,249	—13,249
Cols. 5 and 6 —Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.56,768; excess Rs.56,768; in progress.					
(11) Serajganj Electric Supply.	65,000	63,000	62,887	—2,113	—113
Col. 5 —Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.1,35,907; excess Rs.1,35 907; in progress.					
(12) Jessore Electric Supply ..	75,000	83,000	32,699	—42,301	—50,301
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.32,699; excess Rs.32,699; in progress.					
III.—Other major works for which specific provision was not made in the Budget—					
(13) Wood Treatment Plant ..	..	29,000	..	..	—29,000
Col. 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 *nil.*					
Total XLI—Receipts from Electricity Schemes—*Deduct*—Working Expenses.	1,56,80,000	1,19,65,000	1,11,31,173	—45,48,827	—8,33,827
81. A.—Capital Outlay on Electricity Schemes.					
Thermo-Electric Schemes—					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget.—					
(14) Chittagong Diesel Project ..	15,98,000	15,98,000	7,46,912	—8,51,088	—8,51,088
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.52,08,007; excess Rs.52,08,007; in progress.					
(15) Siddhirganj Diesel Project ..	71,27,000	46,89,000	9,03,094	—62,23,906	—37,85,906
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.98,33,203; excess Rs.98,33,203; in progress.					
(16) Goalpara Diesel Project ..	15,00,000	5,00,000	6,49,255	—8,50,745	+1,49,255
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.64,89,529; excess Rs.64,89,529; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81A.—Capital Outlay on Electricity Schemes—*contd.*					
Thermo-Electric Schemes—*contd.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*contd.*					
(17) Siddhirganj Steam Project ..	56,77,000	24,61,000	45,02,229	—11,74,771	+20,41,229
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.79,73,831; excess Rs.79,73,831; in progress.					
(18) Brahmanbaria Electric Supply ..	10,000	16,000	11,294	+1,294	—4,706
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.2,71,093; excess Rs.2,71,093; in progress.					
(19) Chandpur Electric Supply	79,000	28,000	32,601	—46,399	+4,601
Cols 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.1,63,671 ; excess Rs 1,63,671 ; in progress					
(20) Chittagong Electric Supply	6,25,000	3,82,500	3,71,521	—2,53,479	—10,979
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.10,07,880; excess Rs.10,07,880; in progress.					
(21) Dacca Chittagong Power Interconnection.	37,79,000	20,67,000	13,40,212	—24,38,788	—7,26,788
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.15,42,377; excess Rs.15,42,377; in progress.					
(22) Rajshahi Electric Supply ..	3,91,000	1,93,500	1,11,376	—2,79,624	—82,124
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.2,40,629; excess Rs.2,40,629; in progress.					
(23) Khulna Electric Supply	5,00,000	3,08,000	2,15,195	—2,84,805	—92,805
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.2,17,867; excess Rs.2,17,867; in progress.					
(24) Dinajpur Electric Supply ..	2,51,000	2,11,800	1,70,995	—80,005	—40,805
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.2,16,016; excess Rs.2,16,016; in progress.					
(25) Serajganj Electric Supply ..	2,05,000	..	1,205	—2,03,795	+1,205
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.47,470; excess Rs.47,470; in progress.					
(26) Goalpara Steam Station ..	75,00,000	13,74,000	14,12,778	—60,87,222	+38,778
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 Rs.16,37,052; excess Rs.16,37,052; in progress.					
(27) Brahmanbaria-Goalpara-Interconnection.	44,00,000	..	..	—44,00,000	..
Col. 5.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58. *nil.*					

ANNEXURE A—*concld.*

Detailed Statement of Expenditure on Important New Works—concld.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81A.—Capital Outlay on Electricity Schemes—*concld.*					
Thermo—Electric Schemes—*concld.*					
I.—Major works above Rs.50,000 for which specific provision was made in the Budget—*concld.*					
(28) Comilla-Hajiganj-Chandpur Transmission line.	5,00,000	..	..	—5,00,000	..
Col. 5.—Explanation not furnished; Estimate—sanction awaited; expenditure to end of 1957-58 *nil.*					
(29) Kaliganj-Narshingdi Transmission line.	1,00,000	..	..	—1,00,000	..
Col. 5.—Explanation not furnished, Estimate—sanction awaited; expenditure to end of 1957-58 *nil.*					
(30) Pool and Small Power Plant	2,00,000	..	..	—2,00,000	..
Col. 5.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 *nil.*					
(31) Rangpur Electric Supply ..	1,50,000	..	..	—1,50,000	..
Col. 5.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 *nil.*					
(32) Jessore Electric Supply ..	1,00,000	1,88,000	2,46,680	+1,46,680	+58,680
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58. Rs. 2,46,680; excess Rs.2,46,680 ; in progress.					
(33) Pabna Electric Supply ..	1,00,000	..	..	—1,00,000	..
Col. 5.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 *nil.*					
(34) Faridpur Electric Supply ..	1,00,000	..	..	—1,00,000	..
Col. 5.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 *nil.*					
(35) Extension of Inter-connection to Karnafuli.	1,00,000	..	..	—1,00,000	..
Col. 5.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 *nil.*					
(36) Wood Treatment Plant ..	5,00,000	92,200	..	—5,00,000	—92,200
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 *nil.*					
(37) Narayanganj Electric Supply	8,00,000	4,00,000	..	— 8,00,000	—4,00,000
Cols. 5 and 6.—Explanation not furnished. Estimate—sanction awaited; expenditure to end of 1957-58 *nil.*					
Total 81-A-Capital Outlay on Electricity Schemes.	3,62,92,000	1,45,09,000	1,07,15,347	—2,55,76,653	—37,93,653
Total Electricity Schemes	5,19,72,000	2,64,74,000	2,18,46,520	—3,01,25,480	—46,27,480

ANNEXURE B.

The nature of transactions under the minor head "Suspense" is explained in paragraph 1 of Annexure B to Grant No. 10.—Irrigation.

The transactions under each unit of "Suspense" during the year 1957-58 are exhibited below :—

Detailed units.	Original balance.	Debit.	Credit.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
XLI.—Receipts from Electricity Schemes— *Deduct*—Working Expenses—				
(*i*) Purchases	Cr. 2,341	19,10,936	21,78,870	Cr. 2,70,275
(*ii*) Stock	Dr. 18,720	..	..	Dr. 18,720
(*iii*) Miscellaneous P.W. Advances	Dr. 2,840	25,365	26,605	Dr. 1,600
Total ..	Dr. 19,219	19,36,301	22,05,475	Cr. 2,49,955
81.A.—Capital Outlay on Electricity Schemes—				
(*i*) Purchases	Cr. 78,57,619	24,19,422	30,72,369	Cr. 85,10,566
(*ii*) Stock	Dr. 22,25,292	6,47,472	9,22,113	Dr. 19,50,651
(*iii*) Miscellaneous P. W. Advances	Dr. 11,92,440	13,81,356	9,67,363	Dr. 16,06,433
Total ..	Cr. 44,39,887	44,48,250	49,61,845	Cr. 49,53,482

ANNEXURE C.

Stores Account of the Commerce, Labour and Industries (Electricity) Department for the year 1957-58.

The following table shows the Stores transaction of the Commerce, Labour and Industries (Electricity) Department during the year 1957-58. These figures do not include the transactions and balances relating to Tools and Plant, Road metal or materials charged direct to Works :—

Name of the Division.	Opening balance.	Receipts.	Issues.	Closing balance.	Sanctioned limit of Reserve Stock.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Chittagong Diesel Project I	Dr. 3,164	24,706	81,634	Cr. 53,764	5,00,000
(2) Chittagong Diesel Project II	Dr. 26,388	..	..	Dr. 26,388	5,00,000
(3) Siddhirganj Diesel Project	Cr. 284	..	..	Cr. 284	20,00,000
(4) Goalpara Diesel Project ..	Dr. 21,96,024	6,22,766	8,40,479	Dr. 19,78,311	20,00,000
(5) Rural Electric Supply ..	Dr. 18,720	..	..	Dr. 18,720	..
Total ..	Dr. 22,44,012	6,47,472	9,22,113	Dr. 19,69,371	..

Note.—The figures in the Stores Account have neither been accepted nor any discrepancy pointed out by the Controlling Officer.

AUDIT COMMENTS.

The Registers of stocks were test-audited during local inspection and discrepancies and minor defects noticed were pointed out to the authorities concerned through test-audit notes.

See also the Audit Report.

Major Head. 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	More+ Less—. 4
		Rs.	Rs.	Rs.
Major Head "54.—Famine".				
Agriculture, Co-operation and Relief Department—				
O.	26,40,000			
S.	20,92,000	27,37,504	30,50,928	+3,13,424
R.	—19,94,496			

Col. 4.—Mainly due to adjustment of price of foodgrains supplied by the Food Department in the previous years (Rs. 2,21,307) and customs duty and sales tax, etc., on imported goods (Rs. 82,933). The excess could not be regularised due to omission. *See* also paragraph 5 of the Review.

Education Department—				
O.	8,81,200	7,65,200	7,12,559	—52,641
R.	—1,16,000			

Col. 4.—Due to smaller expenditure on account of delay in the preparation of plan and estimates for the repairs of Orphanage buildings (Rs. 36,023), vacant posts in the State Orphanage due to economy measures (Rs. 9,261), non-admission of Orphans into the State Orphanages for want of accommodation (Rs. 7,481) and other economy measures (Rs.2,604); partly set off by drawal of pay of an officer appointed in the vacancy caused by the deputation of the incumbent (Rs. 2,728). The savings and the excess could not be regularised due to omission.

For rounding		—200	..	+200
Surrenders or withdrawals within grant or appropriation—				
R.	21,10,496	21,10,496	..	—21,10,496
Total Grant No. 31.—Famine		56,13,000	37,63,487	—18,49,513

The above Appropriation Account does not include the following recoveries which have been adjusted in the accounts in reduction of expenditure:—

Nature of Recovery. 1	Estimated Recovery (Revised). 2	Actual Recovery. 3	More+ Less— 4
	Rs.	Rs.	Rs.
Recovery on account of price of rice, etc. supplied to non-official organisations, etc.	1,00,000	1,17,933	+17,933

Col. 4.—Due to larger recoveries than anticipated on account of cost of rice, etc. supplied to non-official organisations.

REVIEW.

The original grant of Rs. 35,21,000 was augmented by a supplementary grant of Rs. 20,92,000 sanctioned on the 25th March, 1958 to meet the anticipated expenditure on free distribution of cloth to the poor and rice to the flood-affected people in the Province.

2. The saving of Rs. 18,49,513 works out to 32·9 per cent. of the grant as against the excess of 31·6 per cent. in the previous year. A sum of Rs.21,10,496 was, however, surrendered converting the saving into an excess of 7·4 per cent. of the modified grant.

3. The supplementary grant obtained under this head proved mostly unnecessary.

4. The Major head is an instance of omission to surrender the saving.

5. The Agriculture, Co-operation and Relief Department while accepting the figures pointed out that the sum of Rs.82,933 on account of customs duty and sales tax, etc., was an erroneous debit raised by the Collector of Customs as the commodities for which the debit was raised were duty free. The Collector of Customs has, however, advised the Department to take up the matter separately and to submit a bill for the refund.

6. The various measures adopted during the previous years for relief of distress caused by flood, cyclone and other natural calamities continued during the year under review.

The nature of relief given was as follows:—

(a) Relief and cash and grain doles;

(b) Free supply of clothing to destitutes;

(c) Free supply of milk to infants and nursing mothers through non-official organisations;

(d) Sale of foodgrains at concessional rates to the poorer section of the population through cheap grain shops opened in certain districts; and

(e) Free grants in cash or materials for house-buildings to the persons who were rendered homeless by floods, cyclone, etc., and were unable to rebuild their huts without assistance from the Government.

The gross expenditure on the above measures of gratuitous relief during the year under report amounted to Rs.12,64,528 on the "voted" side. Nothing was spent on the "charged" side as conditions in Chittagong Hill Tracts remained normal.

The gross expenditure on Salaries and Establishment during the year amounted to Rs.4,99,536. These figures included expenditure on account of Relief staff, Office contingencies, medicines, etc., and transport charges of foodgrains to distribution points in affected areas.

Test-Relief works were carried out under the direct control and responsibility of the Collectors. The amount spent on this account was Rs.12,29,550. The charges for both Gratuitious Relief and Test-Relief works were drawn by Collectors on abstract contingent bills in lump.

The following table shows the amounts spent during the last three years:—

	[In thousands of rupees.]		
	1955-56	1956-57	1957-58.
(1) Gratuitous Relief	32,50	2,59,19	12,65
(2) Test-Relief Works	34,50	3,59,84	12,30
Total ..	67,00	6,19,03	24,95

Government have since ordered the recovery of the sums advanced to the District Boards prior to Independence for Test-Relief Works.

The expenditure on Rehabilitation Programme—Works, Houses and Institutions connected therewith consisted of pay of staff employed in:—

(a) Central Destitutes' Home and

(b) Temporary Orphanages.

The total expenditure under the heads amounted to Rs.57,314. This amount included in addition to above, charges on account of construction, diet, medicines and equipments, etc.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "55.—Superannuation Allowances and Pensions".				
Finance and Revenue Department—				
Charged—				
O.	*35,000*			
S.	*85,000*	*1,20,500*	*1,56,229*	*+35,729*
R.	*500*			

Col. 4.—Due to more payments of pensions in England (High Court Judges) towards the close of the year. The expenditure being of an uncertain nature could not be foreseen and regularised within the financial year.

Voted—				
O.	47,23,700			
S.	18,41,000	65,59,000	64,99,468	–59,532
R.	–5,700			
For rounding—				
O.	300			
R.	–300	..	..	..
Total Major Head 55.—Superannuation Allowances and Pensions—				
Charged		*1,20,500*	*1,56,229*	*+35,729*
Voted		65,59,000	64,99,468	–59,532
Major Head "55-A.—Commutation of Pensions financed from Ordinary Revenues".				
Finance and Revenue Department—				
Charged—				
O.	*3,000*			
S.	*8,000*	*10,500*	*10,439*	*–61*
R.	*–500*			
Voted—				
O.	17,27,000			
R.	6,000	17,33,000	17,99,969	+66,969

Col. 4.—Mainly due to payment of larger gratuity on account of surrendered value of 1/3rd pensions than anticipated (Rs.1,23,696); partly set off by smaller demand for commuted value of pensions in Pakistan (Rs.46,561) and in England (Rs.10,233).

Total Major Head 55-A.—Commutation of Pensions financed from Ordinary Revenues—			
Charged	*10,500*	*10,439*	*–61*
Voted	17,33,000	17,99,969	+66,969

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "83.—Payments of Commuted Value of Pensions".				
Finance and Revenue Department—				
Charged—				
O.	*3,000*			
S.	*8,000*	*10,500*	*10,439*	*—61*
R.	*—500*			
Voted—				
O.	17,26,700	17,33,000	17,99,969	+66,969
R.	6,300			
Col. 4.—*See* Major head 55-A.—Commutation of Pensions, etc. (Voted).				
For rounding—				
O.	300	..	..	..
R.	—300			
Deduct—Amount financed from Ordinary Revenues—				
Charged—				
O.	*—3,000*			
S.	*—8,000*	*—10,500*	*—10,439*	*+61*
R.	*500*			
Voted—				
O.	—17,27,000	—17,33,000	—17,99,969	—66,969
R.	—6,000			
Col. 4.—*See* Major head 55-A.—Commutation of Pensions, etc." (Voted).				
Total Major Head "83.—Payments of Commuted Value of Pensions".—				
Charged		..	..	..
Voted		..	..	..
Total Grant No. 32.—Superannuation Allowances and Pensions, etc.—				
Charged		*1,31,000*	*1,66,668*	*+35,668*
Voted		82,92,000	82,99,437	+7,437

The above Appropriation Account does not include the following recoveries which have been adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More + Less —.
1	2	3	4
	Rs.	Rs.	Rs.
55.—Superannuation Allowances and Pensions—			
Pensionary charges transferred to Commercial Departments ..	90,000	90,000	..

REVIEW.

The original grant and appropriation of Rs.64,51,000 and Rs.38,000 were augmented by supplementary grant and appropriation of Rs.18,41,000 and Rs. 93,000 respectively sanctioned on the 25th March, 1958 to meet the anticipated increases in expenditure on account of superannuation and retired allowances and pensionary charges of pensions of Undivided Bengal in England.

2. In the charged section the excess of Rs. 35,668 works out to 27·2 per cent. of the appropriation as compared with 20·9 per cent. in the preceding year.

3. In the voted section the excess of Rs. 7,437 works out to 0·1 per cent. of the grant as compared with 14·6 per cent. in the previous year.

4. Payments of commuted value of pensions are recorded in the first instance under the Major Head "83.—Payments of commuted value of pensions" and then written back to Revenue.

5. Major Heads "55.—Superannuation Allowances and Pensions" (*Charged*) and "55-A.—Commutation of Pensions financed from Ordinary Revenues" (*Voted*) present instances of omission to regularise the excesses within the financial year.

6. With the introduction of the system of obtaining votes on the gross amounts with effect from the year 1957-58, the vote of the Provincial Assembly was required to be obtained on the gross amount under the head 83. No vote was, however, obtained since the entire amount under this head was transferred *pro-forma* to the head 55—A and a vote was duly obtained in respect of the latter head.

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing".			
Home Department	47,02,700	47,14,772	+12,072
For rounding	300	..	—300
Total Major Head 56.—Stationery and Printing ..	47,03,000	47,14,772	+11,772
Major Head "84.—Capital Outlay on Printing Presses".			
Home Department	..	261	+261
Total Grant No. 33.—Charges on account of Stationery and Printing	47,03,000	47,15,033	+12,033

Col. 4.—Due to adjustment of a debit, received from the Director General, Supply and Development, on account of landing charges of certain printing equipments. The excess remained un-regularised as the fund sought for was not alloted by the Government till the close of the year.

REVIEW.

The excess of Rs. 12,033 works out to 0·3 per cent. of the grant as against the saving of 18·2 per cent. in the preceding year.

2. Major head "84.—Capital Outlay, etc." presents an instance of absence of budget provision.

3. The Stores Account of the East Pakistan Government Press for the year 1955-56 has been appended. The Store Accounts for the years 1956-57 and 1957-58 have not been received from the Department.

Stores Account of the East Pakistan Government Press for the year 1955-56.

Description of articles.	Opening balance on 1st April, 1955.	Received during the year.		Value of stores utilised.	Value written-off as surplus, unserviceable or lost stores.	Value of closing balance on 31st March, 1956.	Result of stock verification and revaluation. Excess + Less—.	Actual stock balance on 31st March, 1956.	Stock verification.	
		Sources of receipts.	Value.						Name of officer who verified.	Date of verification
1	2	3	4	5	6	7	8	9	10	11
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
(*a*) Stationery, Printing and Building materials.	11,20,326	Deputy Controller, Stationery, Forms and Publications.	16,20,325	17,32,195	..	10,57,627	..	10,57,627	..	...
	27,627*	Local purchase	21,544	..	..	..	..	..	..	..
(*b*) Spare parts and petty plant.	14,677	Director General, Supply and Development.	33,889	13,141	..	51,210	..	51,210	..	..
	8,442**	Local purchase	7,343	..	..	..	..	..	..	..
(*c*) Dead Stock	8,47,955	Director General, Supply and Development.	1,75,422	1,40,120	..	8,84,760	..	8,84,760	..	..
		Local purchase	1,503	..	..	..	..	..	..	..

(*d*) Other Stores	65,513 358†	Deputy Controller, Stationery, Forms and Publication.	9,970	88,364	..	70,405	..	70,405	..	..
		Director General, Supply and Development.	21,224							
		Local purchase	61,704							
Total ..	20,84,898		19,52,924	19,73,820	..	20,64,002	..	20,64,002	..	..

*As corrected after audit.

**Includes Rs.8,203 being the value of spare parts for Babcock, Printing Machine and other machines, and Rs. 239, being the value of "petty plants" files and metal laddles of different sizes, which were not taken into the account for the year 1954-55.

† The amount of Rs. 358 added, being the value of bleaching powder, canvass and Printing ink of different qualities, as the same was not included in the closing balance of stock for the year 1954-55.

1. Verification of Stores was not done by the Officer of the Controlling Department.

2. Certified that the figures represent a substantially correct statement of the facts and that the stores at the close of the year were not in excess of the requirements.

Dacca;
The 11th May, 1960.

SYED IKRAM HOSSAIN,
Head Computor.

NOORUL AMBIA,
Accountant.

MAINUDDIN CHOUDHURY,
Deputy Secretary, Home (O&M) Department, In-charge, East Pakistan Government Press.

AUDIT CERTIFICATE.

The Stores Account of the East Pakistan Government Press for the year 1955-56 was locally test-audited with reference to the records maintained in the office of the Officer on Special Duty, Home Department, East Pakistan Government Press, Dacca. It is certified that the accounts are correct to the best of my information and in consideration of the explanations given to me.

ABDUR RAHMAN,

Dacca, *Assistant Audit Officer,*
The 9th June, 1960. *Commercial Audit.*

AUDIT COMMENTS.

It was noticed that 48 reals of white printing 70 GSM were brought down as opening balance and 38 reals were issued during the year leaving a balance of 10 reals valued at Rs.6,652 at Rs.665-3-0 per real. This balance was not included in the closing balance. Necessary adjustment may be carried out in next year's accounts.

The physical verificatiou of stores was not carried out during the year 1955-56, and the closing stocks as shown in the stores Account, threfore, represents book balances only.

See also the Audit Report.

Major Head	Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous.			
Finance Department—			
Charged	..	*125*	*+125*
Col. 4—*See* paragraph 8 of the Review.			
Voted—			
O. .. .. .. 50,20,000 R. 10,147	50,30,147	87,678	—49,42,469
Col. 4.—*See* paragraph 8 of the Review.			
Education Department	2,860	22,187	+19,327
Col. 4.—*See* paragraph 8 of the Review.			
Home Department—			
Charged—			
O. .. .. .. *10,500* *R.* .. .. .. *—1,345*	*9,155*	*19,250*	*+10,095*

Col. 4.—Due to payment of arrear grants to Local Bodies in lieu of fines under the Police Act by a District Magistrate, (Rs.13,452); partly set off by non-payment of grants to local bodies in lieu of fines realised under the cruelty to Animals Act consequent on the Government decision prohibiting the payment (Rs.3,000) and smaller payment to local bodies in lieu of fines under the Dacca Hackney Carriage Act (Rs.357). The excess and savings were not regularised due to omission.

Voted—			
O. .. .. .. 14,97,500 R. 18,252	15,15,752	11,96,547	—3,19,205

Col. 4.—Mainly non-drawal of the funds earmarked for different organisations of the Minority Communities due to non-receipt of the authority slips by the Treasuries in time (Rs.1,89,694); post-budget decision to transfer the expenditure incurred for upliftment of Minorities from this head to the Major head "37.—Education" (Grant No. 20) (Rs.1,08,000), smaller expenditure on the rehabilitation of political prisoners (Rs.20,750) and non-drawal of travelling allowances by the members of the Advisory Committee for the Minority Communities owing to certain audit objections (Rs.15,697).

Revenue Department—			
Charged—	*15,59,000*	*11,93,*	

Col. 4.—Smaller grant to local bodies due to smaller collection of cess and fines under the Public Works Cess and fines under the Cess Act. The saving was not regularised due to non-acceptance of the surrender by the Government.

Major Head 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	More+ Less−. 4
		Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—*contd.*				
Revenue Department—*concld.*				
Voted—				
O.	5,52,500	4,64,500	4,79,387	+14,887
R.	—88,000			

Col. 4.—Due to construction of some boundary pillars at short notice towards the close of the year (Rs.15,542); partly set off by smaller rewards due to killing of a lesser number of wild animals during the year (Rs.655). The excess and saving were not regularised due to non-receipt of timely information from the local officers and non-acceptance of the surrender by the Government.

Works, Housing and Settlement (C& B) Department—				
Charged		*4,30,000*	*7,04,197*	*+2,74,197*

Col. 4.—*See* paragraph 8 of the Review.

Voted—				
O.	1,32,000	1,44,471	1,62,216	+ 17,745
R.	12,471			

Col. 4.—*See* paragraph 8 of the Review.

Health, Social Welfare and Local Government Department—				
Charged—				
O.	*90,800*	*77,592*	*49,166*	*—28,426*
R.	*—13,208*			

Col. 4.—Due to smaller contributions to the local bodies owing to smaller realisation of fees and fines under the (i) Municipal Act (Rs.10,845), Local Self-Government Act (Rs.10,302), Food Adulteration Act (Rs.6,444) and Cattle Tresspass Act (Rs.835). The savings were not surrendered due to nonreceipt of timely information from the local officers.

Voted		21,91,140	23,90,214	+1,99,074

Col. 4.—*See* paragraph 8 of the Review.

Agriculture, Co-operation and Relief Department—				
Voted—				
O.	14,01,000	11,31,447	9,12,764	—2,18,683
R.	—2,69,553			

Col. 4.—*See* paragraph 8 of the Review.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More + Less −.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—*concld.*			
Commerce, Labour and Industries Department—			
Charged	*5,000*	*2,043*	*—2,957*
Col. 4.—*See* paragraph 8 of the Review.			
Voted	200	3,956	+3,756
Col. 4.—*See* paragraph 8 of the Review.			
For rounding—			
Charged	*—300*	..	*+300*
Voted	—200	..	+200
Total Major Head 57.—Miscellaneous—			
Charged	*20,80,447*	*19,68,472*	*—1,11,975*
Voted	1,04,80,317	52,54,949	—52,25,368
Major Head "82.—Capital Account of other Provincial Works outside the Revenue Account."			
Home Department—			
O. .. .. .. 15,77,000 R. .. .. .. —3,18,280	12,58,720	5,55,403	—7,03,317

Col. 4.—Mainly due to non-availability of the stores indented for in connection with the expansion of Film Studio (Rs.4,93,725), non-finalisation of a deal for purchase of one widgeon Air Craft from a Firm (Rs.1,45,000), non-supply of vehicles by the Director-General, Supply and Development within the year (Rs.21,417), non-installation of sub-station by the Electricity Directorate for supply of A. C. Bulk in the Motor Vehicles Workshop (Rs.41,333); non-adjustment of cost of purchase of equipments for the Air Craft Workshop for want of debits from the Director General, Supply and Development (Rs.8,364) and write back by Provincial Public Works Department of the excess debit for addition and alteration in Motor Vehicles Workshop adjusted in the previous year (Rs.8,647).

Agriculture, Co-operation and Relief Department—			
O. .. .. .. 32,28,000 R. .. .. .. —20,26,200	12,01,800	..	—12,01,800

Col. 4.—Mainly adjustment of the expenditure on account of East Pakistan Veterinary College under the Major head "71.—Capital Outlay, etc." as per Government decision. The saving could not be surrendered due to receipt of Government orders regarding transfer of charges from this head after close of the financial year.

Total Major Head 82.—Capital Account of other Provincial Works, etc.	24,60,520	5,55,403	—19,05,117

Major Head	Final Grant or Appropriation.	Actual Expenditure.	More+ Less−.
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—			
Charged	*14,553*	..	*−14,553*
Voted	26,61,163	..	−26,61,163
Total Grant No 34.—Miscellaneous—			
Charged	*20,95,000*	*19,68,472*	*−1,26,528*
Voted	1,56,02,000	58,10,352	−97,91,648

The above Appropriation Account does not include the following recoveries which have been adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More + Less −.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous."			
Deduct—Charges recoverable from the Centre ..	27,00,000	..	−27,00,000

Col. 4.—*See* paragraph 8 of the Review.

Review.

In the charged section the saving of Rs.1,26,528 works out to 6·0 per cent. of the appropriation as compared with 20·3 per cent. in the preceding year. A sum of Rs.14,553 was, however, surrendered reducing the saving to 5·4 per cent. of the modified appropriation.

2. In the voted section the saving of Rs.97,91,648 works out to 62·8 per cent. of the grant as compared with 68·7 per cent. in the previous year. A sum of Rs.26,61,163 was, however, surrendered reducing the saving to 55·1 per cent. of the modified grant as compared with 53·2 per cent. in the preceding year.

3. A number of reappropriations obtained under the Major head '57.—Miscellaneous' (Voted) proved either wholly or partly unnecessary.

4. Major head '57.—Miscellaneous' (*Charged* and Voted) presents an instance of injudicious surrenders causing excesses over the allotment.

5. Major heads '57.—Miscellaneous' (*Charged* and Voted) and '82.—Capital Account, etc.,' present instances of omission to surrender savings.

6. Major head '57.—Miscellaneous' (*Charged* and Voted) presents instances of uncovered excesses.

7. Major head '57.—Miscellaneous' (*Charged*) is an instance of omission to provide funds.

8. The Controlling Officers have neither accepted the figures of the Appropriation Accounts nor furnished the detailed explanations for variations together with the reasons for non-regularisation of the savings/excesses within the financial year inspite of reminders and directives issued by the Finance Department.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges".				
Home Department		1,62,800	1,64,114	+1,314
Finance and Revenue Department—				
O.	1,27,500	1,08,995	1,16,486	+7,491
R.	—18,505			

Col.4.—Larger expenditure on account of pay of part time clerks (Rs 5,598), payment of arrears of pay and allowances (Rs.1,917) and travelling allowances (Rs.364); set off by smaller expenditure on contingencies (Rs.388). The excesses and the savings could not be regularised for want of timely information from the local Officers.

Health and Local Self-Government Department ..		3,19,000	3,19,959	+959
For rounding		700	..	—700
Surrenders or withdrawals within grant or appropriation—				
R.	18,505	18,505	..	—18,505
Total Grant No. 35.—Extraordinary Charges ..		6,10,000	6,00,559	—9,441

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Expenditure.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Small Savings Scheme—			
Charges recovered from the Central Government. ..	1,34,000	1,16,486	—17,514

Col. 4.—Recoveries based on expenditure.

Extra staff for the Defence Branch of the Home Department, etc.—			
Charges recoverable from other Governments, Departments, etc,	20,000	..	—20,000

Col.4.—Due to recoveries having not been effected till the close of the year owing to non-acceptance of the proposal of sharing 75 per cent. of the expenditure on Civil Defence in this Province by the Government of Pakistan.

Nature of Recovery.	Estimated Recovery (Revised).	Actual Expenditure.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Motor Spirit and Tyre Rationing Scheme—			
Recoveries of War Charges	..	9	+9

Col. 4.—Due to adjustment of the short recovery relating to the year 1955-56.

Total Recoveries, etc.	1,54,000	1,16,495	—37,505

REVIEW.

The saving of Rs.9,441 works out to 1·5 per cent. of the grant as against the excess of 10·0 per cent. in the preceding year. A sum of Rs.18,505 was, however, surrendered converting the saving into an excess of 1·5 per cent. of the modified grant.

2. The Major head present an instance of injudicious surrender causing excess over allotment.

3. This head reveals cases of omission to regularise the excesses.

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More + Less —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63-B.—Development".			
***Agriculture, Co-operation and Relief Department*—**			
O. .. .. .. 11,11,000 R. .. .. .. —2,58,135	8,52,865	8,74,615	+21,750

Col. 4.—Due to maintenance of Live stock farm in the East Pakistan College of Veterinary Science and Animal Husbandry (Rs.18,051) and shifting of the Veterinary College from Dacca to Mymensingh (Rs.13,314); set off by non-receipt of Government sanction for purchasing laboratory equipment for the Central Sugar Cane Research Station at Iswardi, Pabna (Rs.6,881) and small expenditure under the minor head "Forest" (Rs.2,744). The excesses/savings could not be regularised through omission".

Works, Housing and Settlement (C and B) Department—			
O. .. .. .. 6,57,000 R. .. .. .. —4,49,850	2,07,150	5,43,338	+3,36,188

Col. 4.—Due to transfer of the scheme "Construction of building for Alia Madrasah from Major head "81.—Capital Account, etc." to this Major head (Rs,4,31,388); set off by non-adjustment of land charges due to non-receipt of debit memo. (Rs.95,200). The excess and saving could not be regularised due to non-receipt of information about the debits from the local officers in time.

Education Department—			
O. .. .. .. 2,82,02,500 R. .. .. .. —67,07,567	2,14,94,933	2,54,94,071	+39,99,138

Col. 4.—*See* paragraph 5 of the Review.

Health, Social Welfare and Local Government Department—			
O. .. .. .. 2,46,03,000 R. .. .. .. —71,43,465	1,74,59,535	1,39,74,251	—34,85,284

Col. 4.—*See* paragraph 5 of the Review.

Planning Department—			
O. .. .. .. 1,66,12,000 R. .. .. .. —98,87,000	67,25,000	62,13,899	—5,11,101

Col. 4.—Mainly slower progress in the construction of the buildings for the V-Aid Training Institutes at Tejgaon, Daulatpur and Gaibandha due to non-availability of building materials (Rs.4,61,255); non-establishment of the Regional Directorate for administrative reasons (Rs.25,000) and non-creation of certain posts of officers and clerks, etc. in the Administrator's Office (Rs.24,846). The savings could not be surrendered through omission.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
Major Head 63-B.—Development—*concld.*		Rs.	Rs.	Rs.
Public Relations Department—				
O.	4,75,000			
R.	—3,65,914	1,09,086	73,654	—35,432

Col.4.—Due to non-receipt of debit in respect of customs duty and sales tax on imported spare parts for radio sets under the Community Listening Radio Scheme. The saving could not be surrendered through omission.

	Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
For rounding	500	..	—500
Surrenders or withdrawals within grant or appropriation—			
R.	2,48,11,931	..	—2,48,11,931
Total Grant No. 36.—Development Programme ..	7,16,61,000	4,71,73,828	—2,44,87,172

The above Appropriation Account does not include the following recoveries which have been adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More + Less —.
1	2	3	4
	Rs.	Rs.	Rs.
Education Department—			
Recoveries, etc.	1,08,00,000	8,00,000	—1,00,00,000
Col. 4.—*See* paragraph 5 of the Review.			
Health, Social Welfare and Local Government Department—			
Recoveries, etc.	10,07,000	....	—10,07,000
Col. 4.—*See* paragraph 5 of the Review.			
Total Recoveries, etc.	1,18,07,000	8,00,000	—1,10,07,000

REVIEW.

The saving of Rs. 2,44,87,172 works out to 34·1 per cent. of the grant as compared with 36·1 per cent. in the preceding year. A sum of Rs. 2,48,11,931 was, however, surrendered converting the above saving into an excess of 0·7 per cent of the modified grant as against a saving of 12·5 per cent. in the preceding year.

2. This major head presents a case of injudicious reappropriation causing excess over allotments.

3. This head reveals an instance of omission to surrender the anticipated savings.

4. This head presents a case of uncovered excesses.

5. The acceptance of the figures under the Departments of Health, Social Welfare and Local Self-Government and Education and the explanations for the variations together with reasons for non-regularisation of the savings within the financial year have not been furnished by the Controlling Officers inspite of reminders and directives issued by the Finance Department.

6. The detailed statements of expenditure on important new works for the year 1957-58 are appended at Annexures (I) and (II) respectively.

ANNEXURE (I).

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
63-B.—Development— *Irrigation*—					
I.—Major works above Rs.1 lac for which specific provision was made in the Budget—					
(1) Re-excavation of Taltola Khal, Dacca.	37,000	37,000	..	—37,000	—37,000

Cols. 5 and 6.—Explanation not furnished. Estimate Rs.2,71,129; expenditure to end of 1957-58 Rs.266,739; balance Rs.4,390; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
(2) Re-excavation of Paharia River, Dacca.	4,000	44,000	..	—4,000	—44,000

Cols. 5 and 6.—Explanation not furnished. Estimate Rs.2,38,859; expenditure to end of 1957-58 Rs.2,01,156; balance Rs.37,703; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
III.—Other major works for which specific provision was not made in the Budget—					
(3) Re-excavation of khal from Bamanji Beel to Bangshi river, Mymensingh.	..	11,000	..	..	—11,000

Col. 6.—Explanation not furnished. Estimate Rs.1,55,195; expenditure to end of 1957-58 Rs.1,33,102; balance Rs.22,093.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
(4) Drainage of Maheshagari Beel ..	..	3,200	..	..	—3,200

Col.6.—Explanation not furnished. Estimate not known; expenditure to end of 1957-58 *nil*.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
Total Irrigation ..	41,000	95,200	..	—41,000	—95,200

ANNEXURE (II).

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original appro-priation.	Modified appro-priation.	Expendi-ture.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
3—Development—					
ivil Works—					
Major works above Rs.50,000 for hich specific provision was made the Budget—*concld.*					
Dacca Engineering College ..	50,000	..	171	—49,829	+171
Col. 5.—Explanation not furnished. Estimate Rs.3,28,807; expenditure to end of 1957-58 8,87,920; excess Rs.5,59,113; in progress.					
Dacca Medical College.. ..	39,000	11,950	15,223	—23,777	+3,273
Cols. 5 and 6.—Explanation not furnished. Estimate Rs.3,00,000; expenditure to end of 57-58 Rs.11,46,817; excess Rs.8,46,817; in progress.					
) Construction of buildings for Eden Girls' College, Dacca.	4,00,000	..	..	—4,00,000	
Col. 5.—Due to non-execution of the work for administrative reasons.					
) Electrification of Mental Hospital at Pabna.	1,27,000	..	..	—1,27,000	..
Col. 5. —Explanation not furnished.					
.—Other major works for which specific provision was not made in the Budget—					
Tuberculosis Control and Training Institute at Dacca.	..	50,000	50,125	+50,125	+125
Col. 5.—This is a carried over work which was expected to be completed in the previous year, nce no original provision was made. Estimate Rs.4,00,000; expenditure to end of 1957-58 .92,894; balance Rs.3,07,106; in progress.					
Construction of semi-permanent shed in the Plassey area for accommodation of students of Ahsanullah Engineering College.	..	..	3,825	+3,825	+3,825
Cols. 5. and 6.—Expenditure incurred for an emergent nature of work. Sanction to the imate awaited; expenditure to end of 1957-58 Rs.47,124; excess Rs.47,124, in progress.					
) Construction of buildings for Alia-Madrasah at Dacca.	..	..	4,34,786	+4,34,786	+4,34,786
Cols. 5 and 6.—Due to transfer of the work from the major head 81-Civil Works not charged to evenue. Estimate *nil*; expenditure to end of 1957-58 Rs.4,37,786; excess Rs.5,37,786; in progress.					
) Collectively	..	50,000	39,208	+39,208	—10,792
Total Civil Works ..	6,16,000	1,11,950	5,43,338	—72,662	+4,31,388

*The estimate can not be furnished as the same has not yet been communicated by the Con-olling Officer

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More + Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "85-A.—Capital Outlay on Provincial Schemes of State Trading".			
Food and Agriculture Department—			
Charged	*15,00,000*	*10,78,427*	*—4,21,573*

Col.4.—Smaller interest charges due to smaller drawal of cash credit advances from the Banks. The saving could not be surrendered due to omission.

Voted—				
O.	20,64,54,000	43,13,76,000	41,36,20,641	—1,77,55,359
S.	22,49,22,000			

Col. 4.—Mainly due to lesser procurement of foodgrains other than wheat on the basis of the revised programme (Rs. 1,33,85,990), smaller procurement of wheat and wheat products and lower rates of procurement (Rs. 93,75,816), smaller incidental charges in connection with the procurement of wheat and wheat products (Rs. 32,89,944), lesser incidental charges on internal handling of sugar (Rs. 30,15,583), lesser expenditure on account of the running cost of Flour Mill than anticipated (Rs. 9,88,471), non-utilisation of the provision for tools and plant for Government Flour Mill due to non-availability of the machineries from the United Kingdom (Rs. 3,26,000), non-repairs, etc., of the Flour Mill building during the year (Rs. 92,488), non-aquisition of land for Flour Mill (Rs. 30,000) and non-execution of work in connection with the Flour Mill (Rs. 15,000); partly set off by withdrawal from personal ledger accounts without budget provision (Rs. 88,21,137), adjustments of debits for supplies of foodgrains other than wheat received in earlier year through the Central Government (Rs. 26,62,297), benefit of recommendation of the Pay Commission having been extended to the staff of the Civil Supplies Department (Rs. 7,95,594) and larger expenditure on construction of new Storage Godowns of the Food Department (Rs. 4,85,339). The savings and excesses were not regularised through omission.

Home Department—

O.	52,00,000	1,25,66,000	1,37,07,585	+11,41,585
S.	73,66,000			

Col.4.—*See* paragraph 8 of the Review.

Commerce, Labour and Industries Department—

O.	26,05,000	31,11,000	12,59,150	—18,51,850
S.	5,06,000			

Col.4.—Lesser supply of Coal and Coke from the Coal Commissioner (Rs.11,82,834), non-execution of the Schemes for expansion of the Directorate of Trade and Commerce and creation of a new Directorate of Stores Purchase (Rs.6,54,605) and non-payment of fees for the advocate conducting claim cases of the Government of East Pakistan in Calcutta due to some administrative difficulties (Rs.16,858); partly set off by expenditure on account of cost of purchase of cement (Rs.2,447). The savings and excesses were not regularised due to omission.

Total Grant No. 37.—Capital Outlay on Provincial Schemes of State Trading—			
Charged	*15,00,000*	*10,78,427*	*—4,21,573*
Voted	44,70,53,000	42,85,87,376	—1,84,65,624

The above Appropriation Account does not include the following recoveries ich have been adjusted in accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
'ood and Agriculture Department—			
Deduct—Recoveries, etc. ..	30,32,21,000	33,53,46,572	+3,21,25,572

Col. 4.—Larger receipts due to increase in the issue price of rice and paddy (Rs. 3,9872,758), dits to the Personal Deposits Account without budget provision (Rs. 45,68,124), larger ,recover- on account of construction of Storage Godowns than antici pated (Rs. 29,42,670) and larger eipts due to disposal of unserviceable stores and increase in the number of licences for eat and wheat products (Rs. 6,66,978); partly set off by smaller sale of wheat and wheat ducts (Rs. 1,26,86,890) and Sugar (Rs. 32,34,555) and smaller recoveries of hire charges of il Supplies vehicles (Rs. 3,513).

Iome Department—	1,25,66,000	1,38,36,353	+12,70,353

Col.4.—*See* paragraph 8 of the Review.

mmerce, Labour and Industries Department ..	37,90,000	23,61,443	—14,28,557

Col. 4.—Smaller recoveries on account of abandonment of the scheme of issuing permits for Silk yarn as the loom holders did not renew their licences (Rs. 9,24,982), non-receipt of Bank afts from the local officers in time (Rs. 3,71,680), smaller recoveries on account of sale coal and coke owing to smaller off-takes (Rs. 3,10,196) and distribution of iron steel s. 18,000); partly set off by larger recoveries of licence fees for Kerosine oil due to increase the number of dealers (Rs. 91,646) credit to Personal Deposits Account of Cement without dget provision (Rs. 54,431) and larger recoveries on account of licence fees of Cement s. 49,569) and Salt (Rs. 655).

Total Recoveries ..	31,95,77,000	35,15,44,368	+3,19,67,368

REVIEW.

The original grant of Rs.21,42,59,000 was augmented by a supplementary ant of Rs.23,27,94,000 sanctioned on 25th March, 1958 to meet the increased penditure in connection with the procurement of larger quantities of food- ains, purchase of larger quantities of sugar, coal, etc.

2. In the charged section the saving of Rs.4,21,573 works out to 28·1 r cent. of the appropriation as compared with 76·9 per cent. in the previous ar.

3. In the voted section the saving of Rs.1,84,65,624 works out to 4·1 r cent. of the gross grant as against the excess of 17·2 per cent. in the evious year.

4. Supplementary grant obtained by the Commerce, Labour and Industries epartment proved wholly unnecessary.

5. The supplementary grant obtained by the Food and Agriculture Depart- nt proved partly unnecessary.

6. The charged and voted sections of the grant relating to Food and Agriculture and Commerce, Labour and Industries Departments present instances of omission to surrender the anticipated savings.

7. The voted section (Home Department) presents an instance of omission to obtain additional funds to cover the anticipated excess.

8. The figures have neither been accepted by the Inspector General of Police and the Home (Jails) Department nor the explanations for variations together with the reasons for non-regularisation of excesses/ savings within the financial year furnished inspite of reminders and directives issued by the Finance (Budget) Department.

9. The State Trading Schemes in East Pakistan having been declared as "Commercial" with restropective effect, the Appropritition Accounts have to be supplemented by the *Proforma* Accounts consisting of Trading Accounts, Profit and Loss Accounts and Balance Sheets. These Accounts were not being included in this compilation with effect from the year 1951-52 pending determination of the method of exhibition of these Accounts. They will now be finalised and incorporated in the Appropriation Accounts for the year 1958-59.

Grant No. 38.—Provincial Miscellaneous Investments (All Voted).

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More + Less —.
1	2	3	4
	Rs.	Rs.	Rs.
ajor Head "90.—Provincial Miscellaneous Investments".			
Finance and Revenue Department—			
O. 50,00,000	3,95,00,000	3,75,00,000	—20,00,000
S. 3,45,00,000			

Col. 4.—Non-payment of subscription to the share capital of the Agricultural Bank due to on-receipt of sanction within the year (Rs. 50,00,000) ; partly set off by investment in the share apital of the Pakistan Industrial Development Corporation not provided for (Rs. 30,00,000).

otal Grant No. 38.—Provincial Miscellaneous Investments	3,95,00,000	3,75,00,000	—20,00,000

The above Appropriation Account does not include the following recoveries hich have been adjusted in the accounts in reduction of expenditure :—

Nature of Recovery.	Estimated Recovery (Revised).	Actual (Recovery).	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
).—Provincial Miscellaneous Investments—			
eceipts and Recoveries, etc.	..	12,27,340	+12,27,340

Col. 4.—Due to adjustment of sale-proceeds of shares held by Government in the Dacca lectricity Development Company Limited after the close of the financial year.

Review.

The original grant of Rs. 50,00,000 was augmented by supplementary grants of s.3,00,00,000 and Rs.45,00,000 sanctioned on the 26th September, 1957 and the 5th March, 1958 respectively to meet the payments of "Subscriptions to the Share apital of the East Pakistan Jute Marketing Corporation", East Pakistan Small cale and Cottage Industries Corporation" and "Provincial and Central Co-operave Banks".

2. The saving of Rs. 20,00,000 works out to 5·1 per cent. of the grant.

3. The supplementary grants obtained under this head proved partly unecessary.

4. This head presents an instance of omission to surrender the anticipated ving.

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1	2	3	4
	Rs.	*Rs.*	*Rs.*
Major Head "Public Debt."			
Finance and Revenue Department—			
Charged.—			
O. .. .. .. *13,12,70,000* / *R.* .. .. .. *—7,31,00,000*	*5,81,70,000*	*4,04,89,782*	*—1,76,80,288*

Col. 4.—Smaller repayment of Cash Credit Advances due to purchase of a larger quantity of food grains for Reserve Stock (Rs. 94,98,004) and post-budget decision for non-payment of instalments to the Central Government in repayment of the loans drawn other than the adjustment carried out by that Government by short payment of share of Jute duty allocated to the Province (Rs. 81,82,214). The savings were not surrendered due to omission.

Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. *7,31,00,000*	*7,31,00,000*	..	*—7,31,00,000*
Total Grant No. 39.—Public Debt	*13,12,70,000*	*4,04,89,782*	*—9,07,80,218*

REVIEW.

The saving of Rs.9,07,80,218 works out to 69·2 per cent. of the appropriation. A sum of Rs. 7,31,00,000 was, however, surrendered reducing the above saving to 30·4 per cent. of the modified appropriation.

2. This head presents an instance of omission to surrender the anticipated saving.

Grant No. 40.—Interest Free Advances (All Voted).

See also the Audit Report.

Major Head.			Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1			2	3	4
			Rs.	Rs.	Rs.
jor Head "Interest Free Advances".					
inance and Revenue Department			..	47,37,489	+47,37,489
Col.4.—Mainly adjustment of 2 months' advance of pay granted to the low paid Government vants in the previous year. The excess could not be regularised due to non-receipt of ormation in time.					
griculture, Co-operation and Relief Department—					
Voted—					
O.	10,000				
S.	10,000		18,000	16,900	−1,100
R.	—2,000				
Col.4.—Smaller demand for loans due to fewer natural calamities.					
Surrenders or withdrawals within grant or appropriation—					
R.	2,000		2,000	..	—2,000
Total Grant No. 40.—Interest Free Advances ..			20,000	47,54,389	+47,34,389

Review.

The original grant of Rs.10,000 was augmented by supplementary grant of .10,000 sanctioned on the 25th March, 1958 to meet the increased demands loans.

2. The excess of Rs.47,34,389 works out to 23,671·9 per cent. of the ss grant as compared with 80·9 per cent. in the previous year. A sum of 2,000 was, however, surrendered increasing the excess to 26,313·3 per cent. the modified grant.

3. Supplementary grant obtained under the head proved partly unnecessary.

4. This head reveals a case of omission to surrender the saving.

5. The head is an instance of omission to regularise the anticipated excess obtaining additional funds during the year.

6. The head presents an instance of absence of budget provision.

See also the Audit Report.

Major Head.		Final Grant or Appropriation	Actual Expenditure.	More + Less —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "Loans and Advances bearing Interest".				
Health, Social Welfare and Local Government Department—				
O.	7,50,000	4,50,000	6,21,148	+1,71,148
R.	—3,00,000			
Col. 4.—*See* paragraph 6 of the Review.				
Agriculture, Co-operation and Relief Department—				
O.	1,05,40,000	1,38,72,722	1,55,56,187	+16,83,465
S.	99,50,000			
R.	—66,17,278			
Col. 4.—*See* paragraph 6 of the Review.				
Works, Housing and Settlement Department—				
O.	15,00,000	12,81,456	14,07,140	+1,25,684
R.	—2,18,544			
Col. 4.—*See* paragraph 6 of the Review.				
Commerce, Labour and Industries Department—				
O.	1,01,000	..	..	..
R.	—1,01,000			
Finance and Revenue Department—				
O.	1,11,75,000	1,12,25,000	1,08,99,412	—3,25,588
S.	50,000			
Col. 4.—*See* paragraph 6 of the Review.				
Surrenders or withdrawals within grant or appropriation—				
R.	72,36,822	72,36,822	..	—72,36,888
Total Grant No. 41—Loans and Advances bearing Interest.		3,40,66,000	2,84,83,887	—55,82,113

REVIEW.

The original grant of Rs.2,40,66,000 was augmented by a supplementary rant of Rs.1,00,00,000 sanctioned on the 26th September, 1957 to meet expenditure mainly on account of East Pakistan Jute Marketing Society for earance of dues of the National Bank of Pakistan.

2. The saving of Rs.55,82,113 works out to 16·4 per cent. of the grant against an excess of 45·2 per cent. in the preceding year. A sum of s.72,36,822 was, however, surrendered converting the above saving into an cess of 6·2 per cent. of the modified grant.

3. Supplementary grants obtained under the head proved partly or wholly nnecessary.

4. This head presents instances of injudicious surrenders causing excesses ver allotments.

5. This head presents instances of omission to surrender savings and to over the excesses.

6. The Controlling Officers neither accepted the Audit Office actuals nor rnished the explanations for the variations and reasons for non-regularisation of e excesses/savings within the financial year in respect of the following sub-heads:—

(i) Sub-head B.—Loans to District and other Local Fund Committees.

(ii) Sub-head D.—Advances to Cultivators.

(iii) Sub-head E.—Advances under Special Laws.

(iv) Sub-head F.—Miscellaneous Loans and Advances in respect of the following detailed heads:—

(a) Advances to collectors for removal of water-hyacinth.

(b) Advances to Dacca Electric Supply.

(c) Loans for execution of Grow More Food Scheme.

(d) Cattle Purchase Loans.

(e) Loans to artisans, etc.

(f) Loans to Fishermen.

(g) Loans to Mohajireen.

(h) House Building Loans to destitutes affected by flood.

(i) House Building Loans to destitutes.

(j) Loans to ex-students of Government weaving institutes.

(k) Loans to returning Hindu migrants.

ANNEXURE

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised.

SUMMARY

Year	Number of cases of financial irregularities.	Total amount involved.
1	2	3
		Rs.
1955-56	1	9,399
1956-57	1	13,572
1957-58	12	3,48,304
Total	14	3,71,275

ANNEXURE.

(*See* paragragh 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised.

ial o.	Subject.	Amount involved.	Brief particulars.	Month and /or year when the fraud, irregularity, etc. occurred/ came to notice.	Remarks as regards the action still outstanding.
	2	3	4	5	6
			Finance and Revenue (Revenue) Department. Board of Revenue.		
		Rs.			
	Misappropriation of Government money.	(*i*) 3,306	A Tehsildar of a Government Acquired Estate misappropriated a sum of Rs.3,306 out of its collection money. The amount was shown to have been credited into the treasury but actually this was not done. This was detected in course of internal check. A criminal case was started in this connection. The Tehsildar and two peons were placed under suspension. A sum of Rs.2,921 has so far been recovered from the Tehsildar and adjusted towards the defalcated amount.	May, 1957	Information about the result of the criminal case, departmental proceedings and recovery of the balance of the defalcated amount is awaited.
		(*ii*) 5,553	A Tehsildar of a Government Acquired Estate misappropriated a sum of Rs.5,553 out of collection money. He went to the District treasury along with a peon to deposit the amount but instead of doing so he fled to the other Dominion with the cash. Absence of the Tehsildar without notice gave rise to suspicion and a detailed examination of the acccounts revealed the defalcation. A criminal case has been started against the delinquents. Departmental proceedings have also been drawn up against them.	May, 1957	Information about the result of the criminal case, departmental proceedings and adjustment of the defalcated amount is awaited.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised—contd.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and /or year when the fraud, irregularity, etc. occurred/ came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
		(*iii*) 1,047	An Assistant Tehsildar of a Government Acquired Estate went to a sub-treasury to deposit collection money amounting to Rs.1,047. But without depositing the money he misappropriated the same and applied for leave on the plea of his illness without returning to his place of duty. The matter on suspicion was reported to the police. The Assistant Tehsildar was arrested and placed under suspension but the money could not be realised. During police investigation it was revealed that the Assistant Tehsildar in charge and Seasonal Assistant Tehsildar were also involved in this case. They have also, therefore, been prosecuted and placed under suspension.	August, 1957.	Information about the result of the criminal case and recovery of the defalcated amount is awaited.
		(*iv*) 9,399	A Tehsildar of a Government Acquired Estate defalcated a sum of Rs.9,399 out of collection money and other receipts by interpolation of figures and making false entries in the Treasury Pass Book, furnishing false chalans and showing false entries in the Cash Book. The defalcation was detected in the course of internal check and was rendered possible due to non-observance of rules and lack of supervision on the part of the Supervisory Officers. The accused was absconding and a criminal case was started against him.	14-2-1952 to 30-5-1955.	Result of the criminal case, adjustment of the defalcated amount and fixation of responsibility of the supervisory officers is awaited.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised—contd.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and /or year when the fraud, irregularity, etc. occurred/ came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
(v)		13,572	An Accountant-*cum*-Cashier of a Directorate misappropriated a sum of Rs 13,572 during 1956-57. He prepared two contingent bills on the basis of sub-vouchers which had already been paid. This was detected in the course of departmental verification. The defalcation was rendered possible due to entrusting the work of preparing the bills and the handling of the cash to one and the same person in contravention of the instructions contained in Note 2 below S.R. 31(*iii*) of the East Pakistan Treasury Rules, Vol. I. The accused was tried in the Court and sentenced to rigorous imprisonment for 7 years and a fine of Rs.15,000 and in default rigorous imprisonment for 1½ years more. This order was revised by the High Court and the rigorous imprisonment for a period of 7 years was reduced to the period which had already been served by him and the fine was reduced to Rs. 14,000 or in default rigorous imprisonment for 1½ years. He has also been dismissed from Government service.	1956-57	Fixation of responsibility of the Supervisory Officers and adjustment of the defalcated amount are awaited.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised—contd.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and /or year when the fraud, irregularity, etc. occurred/ came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
		(*vi*) 1,838	In a collectorate a sum of Rs.1,838 was misappropriated by the Cashier of the Office by showing less in the receipt side and more in the payment side of the Cash Books than the actuals for the period from 1952-53 to 1956-57. This misappropriation was made possible due to failure on the part of the Officer signing the Cash Book to verify the totals. The responsibility for the misappropriation has not yet been fixed.	1957-58	The matter is under a correspondence with the Divisional Commissioner.
		(*vii*) 7,812	In a Collectorate a sum of Rs.7,812 was realised on account of general fines on various dates from various parties. But these amounts were neither entered in the Cash Book nor remitted into the treasury but were misappropriated by the cashier. The disregard of relevant rules by the Officer-in-charge enabled the cashier to misappropriate the above amount.	1957-58	Ditto.
		(*viii*) 4,417	In a collectorate an aggregate amount of Rs.4,417 was collected by the cashier as fines on different dates between 25-8-1953 to 15-3-1956 but was not entered in the Cash Book nor credited to Government account and was misappropriated.	1957-58	The matter is reported to be under investigation by District Anti-Corruption Bureau.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised—contd.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and /or year when the fraud, irregularity, etc. occurred/ came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Rs.			
	Missing of cash in a Manager's Office.	11,429	Cash balance to the extent of Rs.11,429 comprising of undisbursed pay, travelling allowance, contingent bills, etc. was found missing from the iron safe of the Sub-division al Manager of a Government Acquired Estate on 11-4-1957. The loss was detected when the iron safe was opened for disbursement of the money. The loss was rendered possible due to non-observance of rules and lack of supervision by the Supervisory Officers in as much as the safe was under single lock and the key was left with the cashier. In this connection the cashier and the night-guard were prosecuted in the Court but were acquited for want of proper evidence.	April, 1957.	Adjustment of the defalcated amount, result of the proceeding drwan up against the Supervisory Officers and steps taken to prevent recurrence of such losses in future are awaited.
	Overpayment of compensation for lands.	15,720	In the office of a Land Acquisition Officer compensation for acquisition of 4,706 acres of lands for a University was paid at Rs.600 per acre instead of Rs.266 per acre which was the standard rate prevailing in that locality during the year 1952 as per sale list obtained from the Sub-Registrar's Office. The total overpayments on this account worked out to Rs.15,720, the recovery of which is still awaited.	16-4-1957 to 6-5-1957.	The matter was reported to the Government but action is still awaited.

ANNEXURE—*concld.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised—concld.

Serial No.	Subject.	Amount involved.	Brief particulars.	Month and/or year when the fraud, irregularity, etc. occurred/ came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
			Department of Food.		
		Rs.			
4.	Non-realisation of outstanding Government dues.	(*i*) 1,73,935	In the office of a Sub-divisional Controller of Food a sum of Rs. 1,73,935 was outstanding against Handling Agents, Storing Agents and Labour and Transport contractors since 1952.	12-9-1957 to 18-9-1957.	The matter has been reported to Government, but no reply has yet been received inspite of reminders.
		(*ii*) 20,920	831 bags of rice and 1 bag of wheat of the office of a Storage and Movement Officer were lost in transit during the period from 1-4-1956 to 31-12-1956. A claim on this account amounting to Rs.20,920 was preferred against the Railway authority but the same has not yet been realised.	23-4-1957 to 7-5-1957.	The matter is under correspondence with the Director of Procurement, Distribution and Rationing.
		(*iii*) 70,171	In the Office of a District Controller of Food sums of Rs.69,617 and Rs.554 were outstanding on 31-3-1955 against ex-Storing Agents on account of Godown shortages of foodgrains and against Ex-Approved Grains dealers on account of loss of 277 pieces of empty gunny bags respectively. But the amounts had not yet been realised.	May, 1957	Ditto.
		(*iv*) 32,156	In the same office amounts of Rs.4,401, Rs.24,813 and Rs.2,942 were lying outstanding on 31-3-55 against private parties on account of wharfage and demurrage charges of Motor Vehicles and prices of paddy respectively.	May, 1957	Ditto.

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Analysis under grants or appropriations of the report on the accounts showing to which accounts specific reference is made in the report.

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